

Managing Your Property Tax Appeal

Now that your Notice of Appeal has been received by the Board of Tax Appeals (the Board), your appeal is in line to be heard.

This guide contains helpful information on the next steps in the hearing process. **It does not replace the Prehearing Order included in your packet.** You must read and follow the terms of the Prehearing Order. You should also review the procedures that govern your appeal, found in [Chapter 456-10](#) of the Washington Administrative Code (WAC). Additional information is also available on our website: <http://bta.state.wa.us>.

GATHER YOUR EVIDENCE

IMPORTANT: Unless a different date is provided in the Prehearing Order, you have sixty (60) days from the date your appeal was acknowledged to submit all of your written evidence to this Board. You must also provide the Assessor with an identical copy of all written evidence that you submit. **LATE EVIDENCE MAY BE EXCLUDED.**

What is useful evidence?

Useful evidence tends to prove your contended value for the property, and may consist of appraisals, sales, photos, and sworn testimony. Examples of useful evidence include:

- **Evidence that similar properties sold for lower than your assessed value**
Submit information on sales of similar properties that occurred close to the assessment date for your property (“comparable sales”). Comparable sales should be located close to your property, be the same type of property (commercial use, residential, etc.), and occur as close as possible in time to the assessment date. Sales occurring after the assessment date are generally not applicable in determining the value of your property.
- **Evidence of the market value of the property as a whole**
You will need to provide evidence on the market value of your property as a whole (land value plus improvement value). Information on the land value or improvement value may be useful, but you must also provide proof of the market value of your property as a whole. Comparable sales provides evidence of the market value of your property as a whole.

Present comparable sales in a grid format with as much information as is available. A template for a grid format can be found at <http://bta.state.wa.us/index.php/comparable-sales-data-worksheet>.

Example of completed comparable sales grid:

Comparable Sales for Assessment-Year 2012

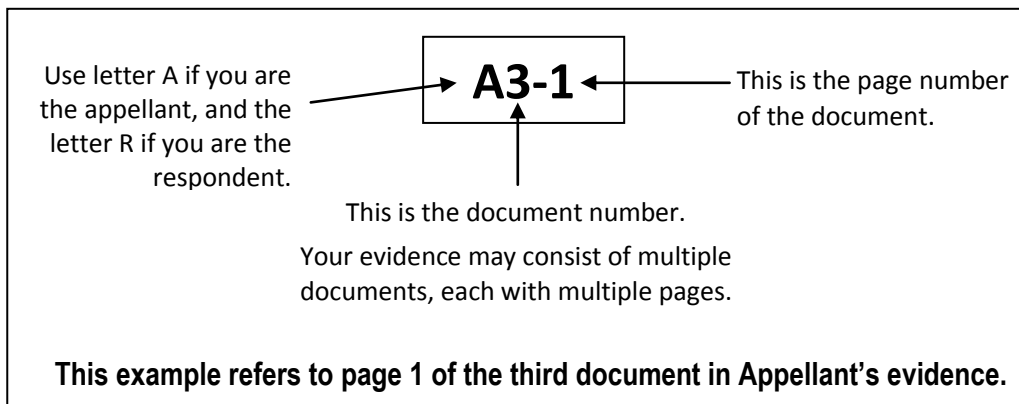
	<u>Subject</u>	<u>Sale No. 1</u>	<u>Sale No. 2</u>	<u>Sale No. 3</u>
Address	1234 Main St Olympia, WA	5678 State St Olympia, WA	4321 4 th Ave Olympia, WA	8765 5 th Ave Olympia, WA
Parcel No.	00010001000111	00020002000222	00030003000333	00040004000444
Sale Price	N/A	\$250,000	\$275,000	\$245,000
Sale Date	N/A	8/30/2011	4/29/2011	11/15/2011
Living Area	2,120 sq.ft.	2,054 sq.ft.	2,300 sq.ft.	1,945 sq. ft.
Quality	Average	Average	Average/Good	Average
Condition	Average	Good	Average	Fair
Year Built	1944	1938	1935	1940
Lot Size	8,500 sq. ft.	8,200 sq. ft.	8,000 sq. ft.	5,045 sq. ft.

Other useful evidence:

- Evidence that your property needs significant repairs or updating:**
 Repairs or replacements restore the current state of the property, not upgrade it. Provide images showing the damage or outdated item **and** independent contractor estimates or bids showing the costs to repair or replace the item.
- Evidence that your property cannot be developed:**
 Provide correspondence from the appropriate regulatory agency describing the development restrictions or denying your permit application.

Marking your evidence:

The Board requests that each document you submit as evidence be marked in the **lower right corner** of each page with the following information: (1) whether you are the appellant or respondent, (2) the document number, and (3) the page number. **Numbering should look like this:**



What is not useful evidence?

- **Disorganized evidence or raw, unsorted data:**
You may have a large volume of documentary evidence. **If you do not present evidence in an organized manner, your evidence may not be considered.**
- **Assessed values of other properties:**
You may be concerned with the difference between your assessed value and the assessed value of your neighbor's property. **Under Washington law, the Board may not consider the assessed value of other properties to determine fair market value of your property.**
- **Assessed values of your property in other years:**
You may be concerned with changes to your assessed value from year to year. **Under Washington law, the Board may not consider the assessed value of your property in other years to determine fair market value.**
- **Prior interactions or grievances with the assessor's office:**
The Board only has authority to rule on your property's fair market value and is unable to resolve other issues or grievances between you and the Assessor.

WORK WITH THE ASSESSOR

You may contact the Assessor's office to discuss your case at any time. Even if you cannot resolve the whole dispute, you may be able to agree upon facts in contention, such as the size of the property or the condition of improvements. Inform the Board of any matters that have been agreed to, and make sure to provide the Assessor an identical copy of anything you provide to the Board.

ATTEND YOUR HEARING

IMPORTANT: You will receive a scheduling letter **by email** approximately 30-60 days before your hearing. The letter will include the date and time of your hearing. If you are scheduled for a telephone hearing, be certain that the telephone number listed on your scheduling letter is correct. **If you cannot be reached at the time of your hearing at the number you have provided, your appeal may be dismissed.**

At the hearing

- a. You are allowed to represent yourself and you do not need prior experience to argue your appeal. You must maintain civility and professionalism throughout the hearing.
- b. The allotted time for your hearing will be shown in your scheduling letter. You can expect to have the opportunity to speak for approximately half of the hearing time. The hearing officer will establish the procedure at the start of the hearing.

After the hearing

- a. The Board will not consider evidence or arguments after the hearing has concluded unless the Board specifically directs the parties otherwise.
- b. A decision is usually issued within 90 days of the hearing date. The decision will contain a conclusion of value for your property and a description of further appeal rights.

WASHINGTON STATE BOARD OF TAX APPEALS

Address 910 5th Avenue SE, Olympia, WA 98504 | **Mailing Address** P.O. Box 40915, Olympia, WA 98504
Voice (360) 753-5446 | **Toll-Free** (866) 788-5446 | **Fax** (360) 586-9020

Email bta@bta.state.wa.us | **Website** bta.state.wa.us