

# REAL PROPERTY PETITION TO THE KING COUNTY BOARD OF EQUALIZATION

## **File 2 sets of petitions with attachments**

to the King County Board of Equalization  
500 Fourth Avenue, Room 510, Seattle WA 98104-2306

For office use only

This petition must be filed or postmarked by July 1, 2015, or within 60 days after the mailing date listed on the Assessor's Official value notice or other determination, whichever date is later. **With your petition forms, be sure to enclose a copy of the Assessor's value notice or other determination.** (*We appreciate your using paper/binder clips in lieu of staples in your submissions if at all possible.*)

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2015 for taxes payable in 2016** to the amount shown in Item No. 3(b) on this form.

**ALL APPLICABLE ITEMS MUST BE COMPLETED ON BOTH PAGES** (Please Print)

1. **Account/Parcel Number:**       -       **<Separate Petition Required for each Parcel**

2. **Owner:** \_\_\_\_\_

**Mailing Address for All Correspondence Relating to Appeal:**

Street Address: \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Daytime Phone No.: \_\_\_\_\_

**May we contact you by email?** ☐ Yes ☐ No **e-mail address:** \_\_\_\_\_

Name of Petitioner or Authorized Agent: \_\_\_\_\_

3. (a) Assessed value:	(b) Your estimate of fair market value:
Land \$ _____	Land \$ _____
Improvements/Bldgs. _____	Improvements/Bldgs. _____
<b>TOTAL \$ _____</b>	<b>TOTAL \$ _____</b>

The mailing date listed on the Assessor's "Official Property Value Notice" is: \_\_\_\_\_

**<<Be sure to enclose a copy of the Assessor's value notice if filing after July 1<sup>st</sup>.>>**

4. **Specific reasons why you believe the Assessor's value does not reflect the true and fair market value.** (The Assessor is presumed to be correct. Your task is to provide convincing evidence that the Assessor's value is not the true and fair market value [RCW 84.40.0301]). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to market value may not be relevant or sufficient evidence to prove market value. (**\*\*see important note on second page**)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If this petition concerns income property, please attach a statement of income and expenses for the past two years, representative copies of leases or rental agreements, and a rent roll near the 1/1/2015 valuation date.

5. **Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent in Item No. 2 above has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of Petitioner (Taxpayer)

6. **I hereby certify I have read this petition and that it is true and correct to the best of my knowledge.**

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (year)

\_\_\_\_\_  
Signature of Taxpayer or Agent

☐ I request the information the Assessor used in valuing my property.

7. The property which is the subject of this petition is (check all which apply):

- |  |   |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land            | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land                  | <input type="checkbox"/> Commercial Building  |
| <input type="checkbox"/> Commercial Land                   | <input type="checkbox"/> Industrial Building  |
| <input type="checkbox"/> Industrial Land                   | <input type="checkbox"/> Mobile Home          |
| <input type="checkbox"/> Classified/Designated Forest Land | <input type="checkbox"/> Other                |
| <input type="checkbox"/> Open Space/Current Use Land       |   |

8. General description of property:

- a. Address/location: \_\_\_\_\_
- b. Lot size: \_\_\_\_\_
- c. Zoning or permitted use: \_\_\_\_\_
- d. Description of building: \_\_\_\_\_
- e. View? ☐ Yes ☐ No
- f. Waterfront? ☐ Yes ☐ No

9. **Purchase price of property:** \_\_\_\_\_ (If purchased within last 5 years)

Date of purchase: \_\_\_\_\_

10. Remodeled or improved since purchase? ☐ Yes ☐ No Cost \$ \_\_\_\_\_

11. Has the property been appraised by other than the County Assessor? ☐ Yes ☐ No

If yes, appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_

Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

**Please complete all of the above items (if applicable).**

**\*\*Important Note.** You may submit additional information, either with this petition or up to seven business days before your hearing, to support the reasons you cite within Item No. 4. The attached worksheet may be used for this purpose. **Please submit all additional information in duplicate.** (We appreciate your using paper/binder clips in lieu of staples in your submissions if at all possible.)

**Check the following statement that applies:**

- ☐ I intend to submit **additional** documentary evidence (in duplicate) to the Board of Equalization and the Assessor **no later** than seven business days prior to my scheduled hearing. (We appreciate your using paper/binder clips in lieu of staples in your submissions if at all possible.)
- ☐ My petition is complete. I have provided all the documentary evidence I intend to submit and I understand my appeal will be set for a hearing based on the order in which it is received by the Board.

The Board is required to avoid any potential **conflicts of interest**:

- a. Are you an elected/appointed County official or County employee? ☐ Yes ☐ No
- b. Are you a relative of a County official/employee? ☐ Yes ☐ No

If you answered yes, state position and relationship \_\_\_\_\_

*To inquire about the availability of petition forms in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on the Department of Revenue Internet home page at <http://dor.wa.gov>.*

# OPTIONAL WORKSHEET FOR KING COUNTY REAL PROPERTY PETITION COMPARABLE PROPERTY SALES ANALYSIS

\*\*Comparable sales to complete this form may be obtained from:

The King County Tax Advisor's Office at (206) 477-1060 or online at <http://your.kingcounty.gov/Assessor/eSales>

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
ACCOUNT/PARCEL NO.				
ADDRESS				
SALE PRICE				
Sale Date/Excise Tax No.				
LAND: Lot size				
Zoning				
View				
Waterfront Front feet				
HOUSE: Year built/Remodeled				
Construction Quality Grade				
Condition				
Number of Stories				
Living Area Sq. Feet (Excluding basement)				
Basement Sq. Feet (Finished/unfinished)				
Bedrooms & Baths (How many)				
GARAGE TYPE/SIZE Attached/detached/ Basement				
OTHER BUILDINGS				

*Note: Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences in relation to the subject, and identify superior and inferior property features. This comparison process should enable you to determine whether your property would sell for more than or less than the price paid for each selected sale. This comparison procedure should lead you to a market value estimate for your property. You may submit sales which have occurred within the last 5 years; however, from a market timing standpoint, the Board will give most weight to those sales occurring closest to, either before or after, the January 1, 2015, valuation date at issue.*

**SUBMIT IN DUPLICATE**

# Instructions for Petition to the King County Board of Equalization For Review of Real Property Valuation Determination

## FILLING OUT THE FORM

All applicable boxes/items must be completed. However, Box No. 5 only needs to be completed if an agent or other person represents you. The Board **cannot consider your petition complete** unless these items are completed.

1. Your account or parcel number appears on your determination notice, value notice and tax statement. **If you are appealing multiple parcels, you must submit separate petitions for each parcel.**
2. Self-explanatory.
3. (a) & (b). You may appeal the **assessed** value of the property. The Assessor's valuation is based on the true and fair market value of the property. You must include your value estimate, which can be amended at a later date.
4. If you are appealing the Assessed value of the property, your task is to show by clear, cogent, and convincing evidence that the value established by the Assessor is incorrect. In **Box No. 4**, you need to list the reason(s) why you believe the Assessor's determination is incorrect as of the January 1, 2015, valuation date. If your appeal includes a comparison of your assessment relative to assessments of other properties, the Board will accept this as a reason under Box No. 4 for the purposes of filing your appeal. However, it is important to understand that the Board is limited to determining the market value of the property under appeal. Therefore, any adjustment to the assessed value must be based on evidence, such as comparable sales, that relates to the fair market value of the property.
5. Sign if you are giving another power of attorney to represent you in this appeal.
6. Sign and date the petition. Check the box if you are requesting the information the Assessor used to value the property.
- 7-10. Self-explanatory.

If you have questions about filling out your petition form, feel free to call Board staff at (206) 477-3400. Additional copies of this petition form can be downloaded from our website, at: [www.kingcounty.gov/appeals/](http://www.kingcounty.gov/appeals/)

Adapted from REV 64 0075e (w) (4/30/15)

## NOTES

**The Board is required to uphold the assessed value unless the petitioner presents "clear, cogent and convincing evidence" that the assessed value is incorrect.** It is, therefore, important to present documentary evidence (sales, cost of repair estimates, photos, etc.) to support your contentions. Additional information/evidence (submitted in duplicate) **must** be received by this office or postmarked **at least seven business days prior to the hearing** for the Board to be able to consider it either during the hearing or when making its decision.

**Although documentary evidence to support your arguments is not required at the time your petition is filed, it may be beneficial to submit such information as soon as possible. If the evidence submitted with the petition or shortly thereafter is convincing, the Assessor may stipulate or recommend a value adjustment, which may eliminate the need for a hearing.**

Documentary evidence may include: photos; written contractor estimates of the cost to repair building or land defects; letters or documents from government agencies or other experts describing development limitations of the property (wetland restrictions, denial of septic or building permit, etc.); deeds describing easement limitations; appraisal documents; map showing proximity to neighborhood nuisances or high-traffic areas; and listings of comparable property sales.

The petition must be filed or postmarked by July 1, 2015, or 60 days after the date of mailing on the value or other determination notice, whichever date is later. If filing after July 1st, **a copy of the value or determination notice must be attached to the petition.**

File **two** completed and signed petitions (an original and a copy) with the County Board of Equalization, 500 Fourth Avenue, Room 510, Seattle, WA 98104-2306.

## PRIOR OR PENDING APPEALS

The Assessor sends revaluation notices each year. **A separate appeal must be filed each year in order to protect your appeal rights, as past or pending appeals should not be assumed to affect a subsequent year's valuation.** Information submitted with a previous year's appeal remains as part of the permanent public record for that petition. If you feel the information is still pertinent to the current year's appeal, you must resubmit a copy of this data with your new appeal.