

REAL PROPERTY PETITION TO THE KING COUNTY BOARD OF APPEALS AND 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, 2019, 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** (please use paper/binder clips in lieu of staples in your submissions if possible).

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2019 for taxes payable in 2020** to the amount shown in Item No. 3(b).

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:**

Land \$ _____
Improvements/Bldgs \$ _____
TOTAL \$ _____

(b) Your estimate of fair market value:

Land \$ _____
Improvements/Bldgs \$ _____
TOTAL \$ _____

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

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.

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.

Other relevant issues: _____

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 Petitioner (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"/> 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). Information in boxes 1-6 must be provided to be considered a complete application.

***Important Note:** You may submit additional information either with this petition, or no later than twenty-one (21) business days before your hearing to support the reasons you cite within Item No. 4. It is recommended you submit your evidence as soon as possible to increase the chances of receiving an value reduction offer from the Assessor without a hearing. The attached worksheet may be used for this purpose. Please submit all additional information in duplicate and use paper clips in lieu of staples.

12. Evidence and Hearing Format:

Check the following statement that applies:

- ☐ My evidence is incomplete. I intend to submit **additional** documentary evidence (in duplicate) to the Board of Equalization and the Assessor **no later** than twenty-one business days prior to my scheduled hearing (I - Incomplete)
- ☐ My petition is complete (C - Complete)

Check your requested hearing format: ☐ In-Person or Phone Hearing (P-Participate) ☐ No Attendance (N-Not Attend) (Administrative Review Hearing)

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 _____

For tax assistance or to request this document in an alternate format, please call 360-705-6715. TTY users, please call 360-705-6718. For any other assistance call 206-477-3400.

Adapted from REV 64 0075e (w) (05/1/2019)

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 5 years of the date of the petition shall be considered. Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation.

SUBMIT IN DUPLICATE

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

FILLING OUT THE FORM

All information in boxes 1-6 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. 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**, list the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property. Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to the assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Therefore, any adjustments to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.
5. Indicate if you are acting under written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.
6. Sign and date the petition. Check the box if you are requesting the information the Assessor used to value the property.
- 7-11. Self-explanatory.
12. Please specify if you would like to participate in a hearing. To participate in a phone hearing, call 206-477-3400 at your hearing start time. If you indicate that you do not wish to attend a hearing, the board will make a determination on your appeal based on the evidence you submitted.

SUBMITTING THE FORM

The petition must be filed or postmarked by July 1, 2019, 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.** Please use paper/ binder clips in lieu of staples when submitting.

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.

If you have questions about filling out your petition form, email BOE@kingcounty.gov or call (206) 477-3400. Additional copies of this petition form can be downloaded from our website, at: www.kingcounty.gov/appeals/

EVIDENCE SUBMISSIONS

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 to support your contentions.

Examples of useful evidence:

- Sales data for comparable properties that support a market value for your property below the total assessed value for your property (generally for valuation purposes, the overall value of a property is first determined, then the overall value is allocated to the land and building components)
- Maps showing the location of comparable sales relative to your property
- Contractor cost estimates for major repairs
- For properties under construction, the estimated cost to complete the project as of the valuation date and the estimated value of the property once it is complete
- Any correspondence from regulatory agencies describing development restrictions, denial of permits, or acknowledgment of environmentally critical areas on the site

Comparisons of assessments, voluminous unorganized data, and increases in tax amounts are not considered useful evidence.

You are encouraged to submit evidence either with this petition or as soon as possible in order to increase your chances of resolving your appeal with the Assessor without a hearing. Any additional information/evidence (submitted in duplicate) must be received by this office or postmarked no later than twenty-one (21) business days prior to the hearing.