

TAXPAYER PETITION
TO THE ISLAND COUNTY BOARD OF EQUALIZATION
FOR REVIEW OF REAL PROPERTY VALUATION DETERMINATION

For BOE Office Use Only
Case No.: BE18-
Date Received:

Send to: Island County Board of Equalization
PO Box 5000
Coupeville, WA 98239-5000

THE APPEAL PROCESS IS COMPRISED OF TWO STEPS: FILING THIS PETITION AND SUBMITTING EVIDENCE TO SUPPORT YOUR APPEAL. This petition, Form A, must be postmarked or filed by 30 days after the date of mailing of the Assessment Notice, change of value notice or other determination notice.

A copy of the most recent assessed value notice, such as a "Change of Value Notice", must be attached to this petition form. YOUR EVIDENCE SHOULD BE SUMMARIZED ON FORM B AND EITHER SUBMITTED WITH FORM A, OR AT A LATER TIME PER INSTRUCTIONS ON FORM B. Please carefully read the instructions on the back of these forms. ALL ITEMS IN SECTIONS 1-3 MUST BE COMPLETED AND LEGIBLE (Please Print or Type)

1. Property Identification #:
Owner:
Mailing Address For All Correspondence Relating To Appeal:
Street Address:
City, State, Zip Code:
Daytime Phone No.:
Name of Petitioner or Authorized Agent:

2. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value. (The assessor is, by law, presumed to be correct. You must prove that the appraised valuation is not the true and fair market value (RCW 84.40.0301)). The SALES OF LIKE PROPERTIES are considered. The assessed value of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value cannot be considered. SEE FORM B INSTRUCTIONS FOR THE TYPES OF EVIDENCE THAT MAY BE CONSIDERED

If this petition concerns income property, you must attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Table with 2 columns: Description, Value. Row 1: I estimate the value of the subject property to be: LAND \$; Row 2: IMPROVEMENTS \$; Row 3: TOTAL \$

4. The undersigned petitions the Board of Equalization to change the valuation of the property described above as shown on the Assessment Roll for 2018 for taxes payable in 2019. I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.
This ___ day of ___, ___ (year)
Signature of Taxpayer or Agent
I request the information the Assessor used in Valuing my property.

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 has full authority to act on my behalf on all matters pertaining to this appeal.
Signature of Petitioner (Taxpayer)

**Instructions For
Petition to the Island County Board Of Equalization (BOE)
For Review of Real Property Valuation Determination**

FORM A

Form A is the initial filing form for a BOE appeal. All information on page one of Form A Sections 1-4 must be completed in order to file an appeal with the BOE. Without this information, your Petition for Review **will not be considered complete and may not be heard by the BOE.** Section 5 must be completed if you wish someone other than a taxpayer to represent your property in this appeal.

1. Your parcel or account number appears on your most recent assessed value notice, value change notice and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel. List the address and phone numbers where you wish to receive information about your appeal.
2. You must list a **specific reason** why you believe the assessed value is incorrect and how you will show it to be incorrect. **The BOE is not allowed to consider cases where the reason for the appeal is generalized and non-specific.** The BOE cannot consider cases where the reasoning is based on the assessed value of other properties, percentage of increase in value, or other generalized reasons UNRELATED TO THE MARKET VALUE OF YOUR PROPERTY. THE INSTRUCTIONS FOR THE PETITIONER'S WORKSHEET, FORM B, LISTS THE TYPES OF REASONS AND EVIDENCE THAT THE BOE CAN CONSIDER.
3. It is not enough to state that the Assessor's value is wrong. You must also notify the BOE what you believe the correct market value for the subject property to be.
4. **You must sign the form!** If you wish to have the information that the Assessor used to value your property sent to you by the Assessor's Office, check the box indicating your desire. Please note that this information comes from the Assessor and is not available from the BOE.
5. You must give written approval (i.e. Power of Attorney) if you wish to have someone else represent you at the appeal hearing.

Additional information to support your estimate of value should be provided by filing form B, either with this petition form, **OR no later than twenty one (21) business days before the scheduled appeal hearing.** You will be notified at least 30 days prior to your hearing of the scheduled date.

This petition must be brought to the BOE office, faxed to the BOE office, or postmarked by 30 days after the date of mailing of the Assessment Notice, change of value notice or other determination notice. **A copy of the most recent assessed value notice must be attached to this petition form.**

Submit completed and signed petition Form A to the Island County Board of Equalization within 30 days after notice is mailed.

Filing of Form B (Petitioner's Worksheet):

You must timely file Form A to begin the appeal process. You should file all of the information you wish to have the BOE consider in your case using Form B as soon as possible, **but not later than 21 business days before any hearing by the BOE on your property.** The BOE will determine the outcome of your appeal based on information provided. **The BOE does not investigate for evidence about your property, you must prove your case with information you provide.** Please see Form B for instructions on how to complete that form.

ALL EVIDENCE TO THE ISLAND COUNTY BOARD OF EQUALIZATION SHOULD BE FORMATED AS 8 1/2" X 11" SIZE AND BLACK AND WHITE PRINTING WHENEVER POSSIBLE.

The Program Coordinator of the Island County Board of Equalization can be contacted at (360) 679-7379

[Monday through Thursday 8 AM to 4:30 PM]

(360) 321-5111 ext. 7379 from South Whidbey / (360) 629-4522 ext. 7379 from Camano

(360) 240-5551 fax

PETITIONER'S WORKSHEET
ISLAND COUNTY BOARD OF EQUALIZATION
REVIEW OF REAL PROPERTY VALUATION DETERMINATION

For BOE Office Use Only
Case No.: BE18-

Send to: Island County Board of Equalization
PO Box 5000
Coupeville, WA 98239-5000

This form should be filed as early in the appeal process as possible, but at least 21 business days prior to any scheduled hearing for the subject property. Please read the instructions on the back of this form carefully.

PLEASE MAKE ALL ENTRIES COMPLETE AND LEGIBLE (Please Print or Type)

1. Parcel Identification #:
Owner:
2. General description of land & buildings:
a. Property address/location:
b. Lot size (acres):
c. Description of building:
d. View? [] Yes [] No e. Waterfront? [] Yes [] No
3. Purchase price of property: (If purchased within last 5 years)
Date of purchase:
Remodeled or improved since purchase? [] Yes [] No Cost \$
Has the property been appraised by other than the County Assessor? [] Yes [] No
If yes, appraisal date: By whom?
Appraised value: \$ Purpose of appraisal:

DOCUMENTARY EVIDENCE WORKSHEET

Most recent SALES of comparable property within the 5 years prior to the petition date shall be considered.

Table with 5 columns: Parcel No., Address, Land Size, Sale Price, Date of Sale. Rows a, b, c, d.

Information regarding sales of comparable properties may be obtained through personal research, local Realtors, appraisers, title companies or at the County Assessor's Office.

[] My petition is complete. I have provided all the documentary evidence which I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

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PLEASE ATTACH ANY ADDITIONAL INFORMATION OR EVIDENCE (not already submitted to the case file) THAT YOU WISH TO HAVE CONSIDERED BY THE BOE IN THIS CASE.

**Instructions For Petitioner's Worksheet
Form B
Island County Board Of Equalization (BOE)**

This worksheet is intended to help you organize and summarize your case before the BOE. We hope you will file it as early in the appeal process as possible.
Please attach all information and evidence that you intend the BOE to consider.

Please fill out ALL portions of the form that are applicable to your property. The BOE will determine the outcome of your appeal based on information provided by both you and the Assessor. **The BOE does not investigate for evidence about your property, you must prove your case with information you provide.**

By Washington state law, the Assessor's estimate of fair market value is normally presumed to be correct. To overcome this presumption you need to provide clear, cogent, and convincing evidence that the Assessor is wrong AND that there is another more correct value. PLEASE ENTER YOUR ESTIMATE OF THE VALUE ON THE FRONT OF FORM A. The BOE will give greatest weight to the following kinds of evidence that are in effect on the appraisal date:

- I. Physical condition of the property was different from the information available to the Assessor at the time of appraisal (normally January 1st of the assessment year).
- II. Recent **SALES** of comparable properties prior to the petition date (within no more than the last 5 years) that reflect a different value for your property. Documentation must be provided.
- III. Market listing of the subject property that was in effect on the appraisal date. Copies of listing agreements are acceptable documentation.
- IV. Recent fee appraisal of your subject property adjusted to the appraisal date. Provide a **complete** copy of the appraisal report. Portions or excerpts from a report are of very little value. Show adjustments, if any.

The BOE does not generally have information from previous BOE or BTA appeals, or information filed with other county departments (Assessor, Health, Planning, Courts, etc.) If you wish such information to be used as evidence in this case, you must provide it as an attachment/submission.

Please include a map, sketch, drawing, etc. marked to show the locations of the property being appealed and the comparable properties presented in the evidence. A plot plan may also be useful. Photographs of your property AND of comparable sales may clarify some statements of evidence.

Information to support your estimate of value (FORM B) may be provided with the original petition, Form A, OR **Submitted prior to 21 business days before the scheduled appeal hearing**. You will be notified at least 30 days prior to your hearing of the scheduled date.

Submit the completed Form B Worksheet to the Island County Board of Equalization.

Please note that the BOE is an independent board and is NOT a part of the Assessor's Office. The BOE does not appraise your property to determine assessed value.

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