

**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 ½" X 11"SIZE.**

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) 240-5551 fax