

**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 read this information carefully as it has been updated from previous years.**

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 has given the greatest weight to the following kinds of evidence that are in effect on the assessment date:

- I. Physical condition of the property was different from the information available to the Assessor at the time of assessment (normally January 1<sup>st</sup> 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. **The BOE does not analyze raw data for you. You must organize and analyze sales data in a way that shows how the data supports your case.**
- 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.

**ALL EVIDENCE TO THE ISLAND COUNTY BOARD OF EQUALIZATION SHOULD BE FORMATED AS 8 ½" X 11" SIZE.**