







# 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](mailto: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/](http://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.