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Managing Your Property Tax Appeal

Your Notice of Appeal has been received by the Washington State Board of Tax Appeals (WSBTA). In this appeal you will be the appellant and the county assessor will be the respondent.

This guide contains helpful information on the next steps. It does not replace the Prehearing Order included with this guide. You must **read and follow** the terms of the Prehearing Order. You should also review the procedures that govern this appeal, found in [Chapter 456-10](#) of the Washington Administrative Code (WAC). Additional information is also available on our website: <http://bta.state.wa.us/>.

FREQUENTLY ASKED QUESTIONS

- **Do I need to submit evidence?**

You may, but are not required to, submit new evidence. The county board of equalization will provide the WSBTA with a copy of all the physical evidence that you submitted to that board. If you want to rely on that evidence, you must identify which specific items would like the WSBTA to consider. You may also submit new or additional evidence. Please note that the WSBTA does not receive a transcript of testimony provided at the county board hearing. If you want evidence that you provided as testimony to be considered by the WSBTA, you will need to either submit it in written form, or attend the hearing and testify again.

- **How can I submit additional evidence?**

The WSBTA accepts evidence in paper or electronic form. Please see the Prehearing Order for evidence submission dates. You must serve any additional evidence to the assessor. You must serve the assessor by U.S. Mail or hand delivery, unless another method of delivery is agreed upon by both parties.

- **Can we stipulate?**

Yes, if both parties agree. We encourage parties to establish an agreement prior to the hearing. You may contact the assessor's office to see if they're open to a stipulation but the county assessor has the right to pass on any mediation attempts. If an agreement is made, you must notify the WSBTA and provide a copy of the stipulation, signed by both parties. A form is available on our website, at: <http://bta.state.wa.us/index.php/forms-publications/>.

Do I need to pay my taxes, even though my case is not resolved yet?

Yes, you should pay your taxes when they are due to avoid any interest and penalty charges. If the WSBTA's decision lowers your valuation, you will be entitled to a refund from the county.

WASHINGTON STATE BOARD OF TAX APPEALS

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EVIDENCE BEFORE THE WSBTA

IMPORTANT: Unless a different date is provided in the Prehearing Order, you have sixty (60) days from the date the appeal was acknowledged to submit any new evidence. You must provide the assessor with an identical copy of all evidence submitted. **LATE EVIDENCE MAY BE EXCLUDED.**

What is useful evidence?

Useful evidence helps to prove your contended value of the property and may consist of appraisals, sales, photos, and sworn testimony. Examples of useful evidence include:

1. Similar properties sold for lower than your assessed value

Submit information on sales of similar properties that occurred up to five years **prior** to the assessment date for your property (“comparable sales”). A comparable sale occurring after the assessment date may be rejected by the hearing officer. Comparable sales should be located close to your property, and be the same type of property (commercial, residential, etc.). Comparable sales should provide evidence of the market value of your property as a whole. Hearing officers generally prefer that comparable sales be submitted in a grid format. See a sample sales grid on page five.

2. The market value of the property as a whole

You must provide evidence that the assessed value does not reflect the market value of the property. Market value is the value that a willing buyer would pay a willing seller as part of a normal, arm’s length transaction. Foreclosures and short sales are not generally considered a normal sales.

Note that you must provide evidence on the market value of your property as a whole (land value plus improvement value). Information on the land value or improvement value alone may be useful, but by law, does not prove the value of your property as a whole.

3. Any significant repairs, updating, or environmental impacts.

Repairs or replacements may impact the value of your property if they are necessary to restore property for its current use. Upgrades are not considered a repair. It is not enough to just state that repairs are needed. Provide images showing damage or outdated items when possible. To prove the costs of repairs, include independent contractor estimates or bids showing the costs to repair or replace the item.

4. Proof that your property cannot be developed

Provide correspondence from the appropriate regulatory agency describing the development restrictions or denying your permit application.

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What is not useful evidence?

1. Assessed values of other properties

You may be concerned with the difference between your property's assessed value and the assessed value of your neighbor's property. Under Washington law, the WSBTA may not consider the assessed value of other properties to determine the value of your property. However, if your neighbor's house sold prior to the assessment date, the sale price may be evidence of the market value of your property.

2. Assessed values of your property in other years

You may be concerned with changes to your assessed value from year to year. Under Washington law, the WSBTA may not consider the assessed value of your property in other years to determine fair market value.

3. Prior interactions or grievances with the assessor's office

The WSBTA only has authority to rule on the fair market value of your property, for the assessment year(s) that you have appealed. The WSBTA does not have the authority to hear or resolve other issues or grievances between you and the assessor.

4. Disorganized evidence or raw, unsorted data

You may have a large volume of documentary evidence. **If you do not present evidence in an organized manner, your evidence may not be considered.**

Should I get an appraisal?

Parties occasionally present appraisals to support their contended value. Typically, an appraisal concludes with the appraiser's estimated value of the property on a specific date. Most appraisals provide a description of the property, information on sales of comparable properties, and in the case of commercial properties, capitalization of the property's income. For new construction, an appraisal might estimate of the cost to replace improvements.

However, the WSBTA has no authority to consider an appraisal's conclusion of value except as properly supported by the evidence and explanations included in the appraisal. In other words, the WSBTA may use evidence and explanations from an appraisal, but it must draw its own conclusions on value.

How should I present my evidence?

- Identify and notify the WSBTA of the portion of the board of equalization materials you are relying on.
- Clearly identify evidence that relates to each argument to be considered by the hearing officer.
- Present new evidence in an organized manner. The WSBTA requests that each document submitted as evidence be marked in the **lower right hand corner** of each page with: (1) which party is submitting the document, (2) the document number, and (3) the page number.

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Example of how to mark evidence:

Use letter A if you're the Appellant, and the letter R if you are the Respondent.

A3-1

This is the page number of the document.

This is the document number.
Your evidence may consist of multiple documents, each with multiple pages.

This example refers to page 1 of the third document in Appellant's evidence.

Example of a completed comparable sales grid:

Comparable Sales for Assessment-Year 2012

	<u>Subject</u>	<u>Sale No. 1</u>	<u>Sale No. 2</u>	<u>Sale No. 3</u>
Address	1234 Main St Olympia, WA	5678 State St Olympia, WA	4321 4 th Ave Olympia, WA	8765 5 th Ave Olympia, WA
Parcel No.	00010001000111	00020002000222	00030003000333	00040004000444
Sale Price	N/A	\$250,000	\$275,000	\$245,000
Sale Date	N/A	8/30/2011	4/29/2011	11/15/2011
Living Area	2,120 sq. ft.	2,054 sq. ft.	2,300 sq. ft.	1,945 sq. ft.
Quality	Average	Average	Average/Good	Average
Condition	Average	Good	Average	Fair
Year Built	1944	1938	1935	1940
Lot Size	8,500 sq. ft.	8,200 sq. ft.	8,000 sq. ft.	5,045 sq. ft.

To find a comparable sales grid form, please visit:

<http://bta.state.wa.us/index.php/forms-publications/>

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ATTENDING YOUR HEARING

IMPORTANT: You will receive a scheduling letter approximately 30-60 days before your hearing. The letter will include the date and time of your hearing. If you are scheduled for a telephone hearing, the letter will also include information on calling the WSBTA's conference system. **If you do not call in at the time of your hearing, the county assessor will still be able to testify and present evidence.**

Before the hearing:

Make sure that you have located the correct time for your hearing, as well as the phone number and pin number to log into the conference call. Gather your copies of submitted evidence and be ready to discuss that evidence at the hearing.

At the hearing:

You are allowed to represent yourself and you do not need prior experience to argue your appeal.

You must maintain civility and professionalism throughout the hearing.

The hearing officer will establish procedures at the start of the hearing. The allotted time for your hearing will be shown in your scheduling letter. You can expect to have the opportunity to speak for approximately **half** of the time, including answering any questions the hearing officer may have.

After the hearing:

The WSBTA will not consider evidence or arguments after the hearing has concluded unless the hearing officer specifically states otherwise.

A decision is usually issued within 90 days of the hearing date. The decision will contain a conclusion of value for your property and a description of further appeal rights.

The WSBTA decision lowered or raised my taxes, now what?

To obtain a tax refund, or to pay any additional tax owed, contact your county assessor or treasurer.

MORE INFORMATION

To read the rules that govern your appeal, please visit:

<http://bta.state.wa.us/index.php/links/>

To read about more common questions, please visit:

<http://bta.state.wa.us/index.php/appeals-faq/>

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