

GUIDELINES FOR HEARING EVIDENCE

Under Washington State Law, assessors enjoy a rebuttable presumption that the assessed value of property is correct. The taxpayer meets the burden of proof when they prove by clear, cogent and convincing evidence that the assessor has made an error. Such proof overcomes the presumption of correctness. The taxpayer only has to prove that the assessed value is not correct.

*** SALES OF OTHER PROPERTIES**

This is the most successful form of evidence to prove market value. You should be comparing actual sales, not other assessments. For each comparable sale you use, be sure to include the parcel number, address, date of sale & sale price. Comparable sales should have a sale date occurring within the assessment cycle which is from January 1st of the assessment year (not the tax year) and up to 5 years prior. See additional info below, or contact the Board Clerk with questions.

WAC 458-14-087 Evidence of value – Admissibility – Weight

- (1) In making its decision with respect to the value of property, the Board shall use the criteria set forth in RCW 84-40-030.
- (2) Parties may submit and Boards may consider any sales of the subject property or similar properties, which occurred prior to the hearing date, so long as the requirements of RCW 84.40.030, 84.48.150 and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.
- (3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation, reflecting market activity and using generally accepted appraisal methods. For example, for revaluation year 2004, a sale of the subject property or similar property in September 2000 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 2004. Similarly, for the revaluation year 2004, a sale of the subject property or similar property in May 2004 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 2004.
- (4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.

*** MAPS**

A map showing the location of your property and the comparable sales properties, easements, etc.

*** PICTURES**

Pictures showing quality & condition and/or any pictures that would strengthen your presentation.

*** APPRAISAL**

Prepared by others, with respect to the assessment date. The Board will either be looking at the cost approach or the comparative approach as listed in the appraisal (and sometimes both). So, if you plan to use an appraisal, make sure the comparable sales outlined within are truly comparable to your property and the sale occurred within the assessment cycle.

*** ESTIMATE OF REPAIRS**

If there is damage to the property, estimates of repairs can be considered.

*** DOCUMENTATION AND STATEMENTS BY OTHERS FAMILIAR WITH THE PROPERTY**

Neighbors, Realtors, or Former Owners may be aware of certain issues regarding your property.

If you have any questions regarding evidence, please contact the Board Clerk who can assist you in gathering the proper evidence for a successful appeal at (509) 684-7513.