

THE PROCESS OF COMING BEFORE THE BOARD OF EQUALIZATION

1. Fill in your petition as instructed and sign. The filing deadline for each year is July 1st or 30 to 60 days, depending on your county's resolution, after the date of mailing on the change of value notice or other determination notice sent by the County Assessor. (Stevens County is currently 30 days).
2. Bring your petition to the Stevens County Commissioner's Office or mail to:
Stevens County Board of Equalization
215 S. Oak
Colville, WA 99114
3. Once your signed petition is properly prepared, received and processed you will be sent an acknowledgement letter with your assigned case number. (If your petition is not properly prepared, it will be returned to you for corrections to be made.)
4. A hearing date will be set and you will be given 15 working days advance notice. Any additional evidence to support your case must be received 7 working days before the hearing.
5. The hearing is before a 2 to 3 person judicial or quasi-judicial body, appointed by the Stevens County Board of Commissioners. The Board is trained by Washington State Department of Revenue, Property Tax Division.
6. 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.
7. After some introductory remarks, all persons who testify before the board shall swear or affirm to tell the truth under penalty of perjury.
8. The taxpayer is given opportunity to give testimony and present evidence of their case. *Again, the board is looking for solid documentation that supports the taxpayer's opinion. Without evidence, such as comparative sales, pictures, estimates of repairs, statements from others aware of problems with property that would cause a reduction in value, the board is held to the value by the State Law RCW 84.40.0301.*
9. The hearing is limited to 30 minutes unless additional time is requested because the case is more involved. The Board will discuss the case in closed session & a decision is made. The decision is read into record and a Board Order is then drafted and usually sent out within 60 days of the hearing.
10. If you do not agree with the County Board's decision, you may appeal the decision to the State Board of Tax Appeals. The Assessor also has the right to appeal the County Boards decision. Information on how to appeal to the State Board of Tax Appeals is on the Board Order as well as our website.