

**Instructions for Petition to the County Board of Equalization
for Review of Real Property Valuation Determination**
***PLEASE REVIEW THIS INFORMATION BEFORE FILLING OUT
YOUR PETITION***

All information 1-5 must be completed (if applicable). The petition must be signed and dated. Without this information, your petition for review will not be considered complete and will be returned to you.

You must attach a copy of the Notice of Value change with the petition.

1. Your account or parcel number appears on your Determination Notice, Value Change notice and Tax Statements. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. You may appeal the **assessed value** of the property. The assessed value is based on the true and fair value of the property. Part (a) is the value listed on your value change. Part (b) is your estimate of true and fair market value.

Appeal of Assessed Value

To successfully appeal the assessed value of the property, you must show by clear, cogent and convincing evidence the value established by the assessor is incorrect. In section 4, you must list the reasons why you believe the assessed value is incorrect.

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 458-14-156). The reason must specifically indicate why you believe the assessed value does not represent the value of your property. Types of evidence include comparable sales and bids for repairs needed. Note any other issues you believe are relevant to the value of your property. The Board is limited to determining the market value of the property. Therefore, any adjustments to the assessed value of your property must be based on evidence of the true and fair market value of the property.
5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney.
- 6.- 10. Self-explanatory
11. If you choose the box that you DO NOT wish to appear for the hearing, the Board will conduct an Administrative Hearing. They will review the documentation submitted by you and the assessor and issue a written decision within 45 days of the Administrative Hearing date. If you indicate that you DO wish to appear for the hearing, you will be sent a written hearing notice with a scheduled date and time to appear before the Skagit County Board of Equalization. A written decision will be issued within 45 days after the hearing date.

Additional information to support your estimate of value may be provided either with this petition or at least 21 business days prior to your scheduled hearing date (excluding weekends and holidays).

The petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of the mailing of the Notice of Value Change or other Determination Notice. The signed petition and a copy of the value change should be filed with:

Skagit County Board of Equalization
700 S. Second Street, Room 100
Mount Vernon, WA 98273
Email: hearings@co.skagit.wa.us
Hours: 7:00 am to 3:30 pm

Office Use Only
Petition: _____
Date Received: _____

Taxpayer Petition to the Skagit County Board of Equalization for Review of Real Property Valuation Determination

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice.

*****If filing after July 1, a copy of the determination notice must be attached to this petition.*****

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2024 for taxes payable in 2025 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

1.	*Account/Parcel Number: _____
2.	*Owner: _____
	*Mailing Address for All Correspondence Relating to Appeal:
	Street address: _____
	City, State, Zip Code: _____
	May we contact you by email? <input type="checkbox"/> Yes <input type="checkbox"/> No E-mail address: _____
	Daytime Phone No: _____ Fax No: _____
	*Name of petitioner or authorized agent: _____

3.	*Assessor's determination of true & fair		(b)* Your estimate of true & fair value:
	Land _____		Land.....\$ _____
	Improvement/Bldgs _____		Improvement/Bldgs...\$ _____
	TOTAL _____		TOTAL\$ _____
	Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____		
	I request the information the assessor used in valuing my property. <input type="checkbox"/> Yes <input type="checkbox"/> No		

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

4.* Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

Other issues relevant to your case:

5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) _____

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

***Signed this** _____ **day of** _____, _____.

Signature of Taxpayer or Agent

6. The property which is the subject of this petition is (check all which apply):

- | | |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land | <input type="checkbox"/> Commercial Building |
| <input type="checkbox"/> Commercial Land | <input type="checkbox"/> Industrial Building |
| <input type="checkbox"/> Industrial Land | <input type="checkbox"/> Mobile Home |
| <input type="checkbox"/> Designated Forest Land | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Open Space/Current Use Land | |

7. General description of property:

- a. Address/location: _____
- b. Lot size (acres): _____
- c. Zoning or permitted use: _____
- d. Description of building: _____
- e. View? Yes No
- f. Waterfront? Yes No

8. Purchase price of property: \$ _____ (If purchased within last 5 years)

Date of purchase: _____

9. Remodeled or improved since purchase? Yes No Cost \$ _____

10. Has the property been appraised by other than the county assessor? Yes No

If yes, appraisal date: _____ By whom? _____

Appraised value: \$ _____ Purpose of appraisal: _____

Please complete all of the above items (if applicable). Information in boxes 1 – 5 must be provided to be considered a complete petition.

You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

- I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.
- My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Check one of the following:

- I DO NOT** want to appear for the hearing. **I WANT** to appear for the hearing.

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

	Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.	_____	_____	_____	_____	_____
b.	_____	_____	_____	_____	_____
c.	_____	_____	_____	_____	_____
d.	_____	_____	_____	_____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For assistance, contact the county board of equalization where your property is located.

(Adapted from 64 0075e (02/14/2019))