APPEALING TO THE CLARK COUNTY BOARD OF EQUALIZATION

Once your appeal has been received by the Clark County Board of Equalization, your appeal will be in line to be heard. Before your hearing, you should make a good-faith attempt to compromise/settle/resolve the dispute with the Assessor. This document contains some useful information to assist you with the next steps in the hearing process.

GATHER YOUR EVIDENCE

IMPORTANT: Your evidence must be submitted at least TWENTY ONE (21) BUSINESS DAYS PRIOR to your hearing date with the Board.

What Is Useful Evidence?

a. Evidence That Demonstrates a Lower Fair Market Value:
Submit sales of similar properties that sold as close to the assessment date as possible. Present the sales in a grid format with as much information as is available.

Example:

Appeal for Assessment-Year 2015

	Subject	Sale No. 1	Sale No. 2	Sale No. 3
Address	1234 Main St Olympia, WA	5678 State St Olympia, WA	43214th Ave Olympia, WA	8765 5th 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.

You can search like properties at www.clark.wa.gov/assessor then click on Property Information Center on the right under "Find it Fast".

A fillable grid is available at www.clark.wa.gov/boardofequalization under documents.

b. Evidence That Demonstrates Costs to Cure Damage or Outdated Items:
Provide images showing the damage or outdated item and independent contractor estimates or bids showing the costs to cure the damage or outdated item.

c. Evidence That Demonstrates an Inability to Develop Your Property:
Provide correspondence from the appropriate regulatory agency describing the development restrictions or denying your permit application.

What Is ***Not*** Useful Evidence?

a. 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.

b. Assessed Values of Other Properties or of Your Property in Other Years:
You may be concerned with the difference between your assessed value and the assessed value of your neighbor's property, or you may be concerned with changes to your assessed value from year to year. Under Washington law, the Board is unable to consider such evidence to determine fair market value.

c. Prior Interactions or Grievances with the Assessor's Office:
You may have experienced difficulty interacting with the Assessor's Office. The Board, however, is concerned with your property's fair market value and is unable to resolve grievances between you and the Assessor.

ATTEND YOUR HEARING

IMPORTANT: If you are requesting a conference call, please let us know prior to your hearing date.

At the Hearing

a. You are allowed to represent yourself, and you do not need prior experience to argue your appeal. Many taxpayers who appeal have never participated in a Board hearing.

b. The typical allotted time for your hearing will be 15 minutes. If you have a commercial property your hearing could be 30 minutes. You can expect to have the opportunity to speak to the Board and explain your argument and the Board may ask you questions. These hearings are recorded.

c. You are expected to maintain civility and professionalism throughout the hearing.

After the Hearing

a. The Board cannot consider evidence or arguments after the hearing has concluded unless the Board directs the parties otherwise.

b. A decision is usually issued within 30 days of the hearing date. The decision will contain a conclusion of value for your property and a description of further appeal rights.

Please feel free to call us if you have further questions or needs. 360-397-2337