



APPEALING TO THE CLARK COUNTY BOARD OF EQUALIZATION

Once your appeal has been established with the Clark County Board of Equalization, your case will be in line for a hearing. Before your hearing, you should make a good-faith attempt to resolve issues with the Assessor. It is best to begin gathering evidence immediately in preparation for a hearing. The Assessor’s Office may respond to your petition, generally with a list of comparable sales. You may submit additional information up to your evidence deadline (21 business days before your hearing date). This document contains useful information to assist you with the next steps in the appeal process. The assessed value is presumed correct by Washington statute. You, as the appellant, must prove that the assessed value is incorrect and must provide evidence to prove a more accurate fair market value.

GATHER YOUR EVIDENCE

IMPORTANT: Your evidence must be submitted at least TWENTY-ONE (21) BUSINESS DAYS PRIOR to your hearing date with the Board. It is not recommended that you wait to be assigned a hearing date before gathering/submitting evidence. You may only get a few days of notice before the 21-business day deadline.

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 (Preferably within 12 months before or within 3 months after the assessment date). Present the sales in a grid format with as much information as is available. Adjust the sale prices of the comparables up or down to make them more representative of the subject property. Please use the Comparable Sales Worksheet available on the Board of Equalization website under Documents. Visit us here: <https://clark.wa.gov/internal-services/board-equalization>

Example:

	SUBJECT PROPERTY	COMPARABLE #1		COMPARABLE #2		COMPARABLE #3	
Account # (Property ID)	11111-001	22222-002		77777-007		88888-008	
Address	1234 Main St Olympia, WA 99999	5678 State St Olympia, WA 99999		4321 4th Ave Olympia, WA 99999		9876 5th Ave Olympia, WA 99999	
Sale Price	N/A	\$ 500,000.00		\$ 625,000.00		\$ 515,000.00	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST
Sales Date	N/A	6/2/2021	6 months	10/5/2021	2 months	8/7/2021	4 months
Land: Lot Size (Acreage)	1 acre	2 acres	-1	2.5 acres	-1.5	1.75 acres	-0.75
Zoning	R9	R9	n/a	R9	n/a	R7	+R2
View	no	river	-view	no	n/a	mountain	-mtn

You can search for like properties in the Assessor’s Residential Sales list here: <https://clark.wa.gov/assessor/residential-property-sales-information>

or through the Sales Search on the Property Information Center here: <https://gis.clark.wa.gov/gishome/property/index.cfm>

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. Please number your pages.

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. The Assessor's Office:

The Board is concerned with your property's fair market value. Interactions with the Assessor's Office do not constitute market evidence.

ATTEND YOUR HEARING

<p><u>IMPORTANT:</u> Hearings are currently held remotely by WebEx. If you would like assistance with attending, please let us know prior to your hearing date.</p>
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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 after the hearing date. The decision will contain a conclusion of value for your property and a description of further appeal rights. The Assessor's Office will update the system. Changes may not appear immediately.

Please feel free to contact us if you have further questions or needs.

We can be reached at: 564-397-2337 or boe@clark.wa.gov

Or by mail at: "BOE" PO Box 5000 Vancouver, WA 98666

Tips for a successful appeal of your property assessment

DO

- **Check the assessor's records for errors.** The easiest way to win an appeal is to find out the county has the wrong square footage for your property. An appeal triggers a review of your file. The discrepancy must be significant.
- **Bring evidence bearing on the market value of your property.** If it's a recent purchase, bring proof it was a standard transaction. A below market sale between family members, for example, doesn't count.
- **Find out what comparable properties sold for during the past year and use the worksheet included with the petition.** The best examples are sales close to the January 1st assessment date of similar nearby properties. Many real estate agents are happy to do this analysis. The county assessor's office can help you find relevant sales information also.
- **Bring evidence of the cost of needed repairs.** If the roof leaks or the foundation is missing, get bids. Normal wear and tear doesn't count such as carpet, decks, fences or driveways.
- **Take photographs of your property and comparable properties.** Also, if you plan to argue your house is in bad shape, photos will help.
- **Attend the hearing, if possible.** Unless your case is obvious and routine, a live person almost always fares better than a piece of paper. A conference call can be provided if needed.
- **Be nice.** Board members are citizens too, not bureaucrats. While they can have bad days like anyone else, most try hard to help taxpayers.
- **Base the appeal on comparisons of square footage or acreage.** The general rule is the larger the building or lot, the lower the value per square foot.
- **If you have or wish to pay for an appraisal.** The cost of the appraisal for a residential appeal could be more than your tax savings. Comparable sales can work as well.
- **Include a copy of last year's Board of Equalization decision.** If you appealed last year's value and received a decision, please include it for context as each year's file is separate.

DON'T

- **Rely on the assessed value of your neighbors' homes.** The Board will not use assessed value or list price to adjust your property value. Although assessed value is supposed to represent market value, there could be any number of reasons why it doesn't i.e., Senior Citizen Exemption, Current Use Value. After all, that's why you're appealing, right?
- **Don't use listing prices.** The Board will not use assessed value or list price to adjust your property value. The assessment is based on actual sales nearest the assessment date, whenever possible.
- **Plead poverty.** Although they might sympathize, the board members can't take into account your ability to pay.
- **Complain about how much taxes have gone up.** Again, board members may or may not sympathize. It's the market value of the property that counts.

