

Office Use Only
Petition: _____
Date Received: _____

**Taxpayer Petition to the
Clark 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 (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, **a copy of the Notice of Value 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 _____ for taxes payable in _____ to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

(Instructions on Page 4)

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. (a) Assessor's determination of true & fair value:	(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	

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

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.
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 _____, _____.

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

- ☐ Farm/Agricultural Land
☐ Residential Land
☐ Commercial Land
☐ Industrial Land
☐ Designated Forest Land
☐ Open Space/Current Use Land

- ☐ Residential Building
☐ Commercial Building
☐ Industrial Building
☐ Mobile Home
☐ Other _____

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 (21) 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.
☐ I do not wish to appear for the hearing ☐ I wish to appear for the hearing

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

SUBMIT TO: Clark County Board of Equalization, PO Box 5000, Vancouver, WA 98666-5000

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

Clark County Board of Equalization

COMPARABLE PROPERTY SALES WORKSHEET

Comparable sales to complete this form may be obtained from:

The Clark County Assessor's Office at (564) 397-2391 or Assessor@clark.wa.gov. 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>

The Board uses this form to compare your property to comparable sales you have provided. Please complete this for Board consideration. **DO NOT COMPARE ASSESSED VALUES** as the Board cannot consider that information.

CASE #:		NAME:		APPEAL YEAR:	
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	SUBJECT PROPERTY	SALE #1		SALE #2		SALE #3	
Account # (Property ID)							
Address							
Sale Price							
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST
Sales Date							
Land: Lot Size (SqFt)							
Land: Lot Size (Acerage)							
Zoning							
View							
Waterfront Frontage (Feet)							
Year House Built /Remodeled							
Construction Quality Grade							
Condition							
Number of Stories							
Living Area SqFt Exclude basement							
Basement SqFt Finished/unfinished							
Bedrooms (How many)							
Bathrooms (How many)							
Garage (Type/Size /Attached/detached /basement)							
Other Buildings							
FINAL ADJUSTED VALUE							

Note: Comparable properties do not have to exactly match your property. Adjustments should be made to the comparables not the subject property. Look for sales that are most similar, note their differences in relation to the subject, and identify superior and inferior property features. This comparison process should enable you to determine whether your property would sell for more than or less than the price paid for each selected sale. This comparison procedure should lead you to a market value estimate for your property. You may submit sales which have occurred within the last five years; however, from a market timing standpoint, the Board will give most weight to those sales occurring closest to, either before or after, the January 1 assessment valuation date at issue.

Instructions for Petition to the Clark County Board of Equalization for Review of Real Property Valuation Determination

All information in boxes 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.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. 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. Check the box if you are requesting the information the assessor used to value the property.

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 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair 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-at-law.

Sign and date the petition.

- 6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to twenty one (21) business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by July 1 of the current assessment year or 60 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.

One original signed petition should be filed with the County Board of Equalization in the county where the property is located.

PLEASE NO STAPLES OR BINDING.

For information about the appeal process, visit:
<https://clark.wa.gov/internal-services/board-equalization>

564-397-2337 Email at: **boe@clark.wa.gov**

Mail the completed forms to:
Clark County Board of Equalization
PO Box 5000
Vancouver, WA 98666-5000