



## 2024 Board of Equalization Packets

**FILING DEADLINE:** The petition must be filed or postmarked by July 1<sup>st</sup>, 2024 or within 30 Days of the mailing date printed on your Notice of Value.

**ELECTRONIC:** *Must be received by 5:00 P.M.*

By choosing to submit your appeal electronically, you are consenting to receive any future communication via the email you provide on the petition.

**Our office will only accept appeals sent to the following email address.**

[BOE@CO.CHELAN.WA.US](mailto:BOE@CO.CHELAN.WA.US)

**US MAIL:** *Must be postmarked by Filing Deadline*

Chelan County Board of Equalization

400 Douglas Street, Suite #201

Wenatchee, WA 98801

**WALK – IN DELIVERY:** *Must be delivered by 5:00 P.M.*

Chelan County Board of Equalization

400 Douglas Street, Suite #201

Wenatchee, WA 98801

### **Chelan County Board of Equalization Office Hours**

**Mon-Fri  
8:00 A.M. - 5:00 P.M.  
(Closed Noon-1:00 P.M.)**

**509-667-6565**



## Chelan County Board of Equalization

400 Douglas St. Suite #201  
Wenatchee, WA 98801

TEL: (509) 667-6565 | FAX: (509) 667-6599 | BOE@CO.CHELAN.WA.US

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# PREPARING YOUR APPEAL

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Assessment year **2024** for taxes payable in **2025**. Please note that the petition must be filed or postmarked by July 1, 2024, or within thirty (30) days of the mailing date printed on your Notice of Value.

\*\*Applications received after the deadline will be considered untimely and may not be considered by the Board unless the taxpayer requests and is granted a good cause late waiver under WAC 458-14-056(3)(a-g) or requests and is granted a reconvene under WAC 458-14-127(1)(a-c).\*\*

### Information needed to file an appeal

- A signed and complete petition (each parcel needs its own petition)
- A copy of your Notice of Value from the Assessor
- Supporting documentation: (If you're unable to obtain the additional information by due date, the petition can be submitted by itself. Additional information or evidence can always be submitted after the petition is filed. This is required to be submitted twenty one (21) days prior to the hearing.

*\*Please do not staple pages together as it interferes with our scanning process.*

### After Filing:

#### Acknowledgement Letter:

You will receive an acknowledgement letter with an assigned case number (ex. 2024-000), when your petition is considered complete. Refer to this number when referencing your petition in all correspondence sent to the Board of Equalization Clerk.

#### Assessor's Response:

You may also receive an Assessor's Response to your petition which will include their supporting documentation. Please have this packet with you at the time of hearing.

### Hearings:

Your notice of hearing will be sent at least forty-five (45) days before the hearing. You can submit additional information/evidence up to twenty-one (21) business days before the hearing. We are currently holding hearings in person and via zoom. The meeting ID will be provided on the hearing notice.

Remember, the issue before the Board is the market value of your property consistent with Washington State's 100% market value standard. Accordingly, you will need to furnish evidence that demonstrates the Assessor's valuation exceeds your property's fair market value. The BOE cannot consider other properties' assessments, the amount of tax paid, percentage of increase of assessment, personal hardship, or other matters unrelated to the market value of your property.

### ***Successful Forms of Evidence Include:***

#### Supporting Evidence:

- Comparable market sales adjusted for market timing and property differences, and/or sale of the subject property.
- A recent fee appraisal by a certified professional appraiser adjusted to the assessment date. Enclose a **complete** copy of the appraisal report.
- Contractor estimates of cost to repair building or land defects.
- Letters or documents from government agencies and/or experts regarding development limitations.
- Deeds describing easements that impact value.
- Independent appraisals.
- Photographs of features or conditions that you believe diminish your property's market value.
- Maps showing proximity to traffic areas, access limitations, etc.
- Maps showing the location of your property and the comparable sales properties.
- Undesirable features; wetlands, zoning, etc.
- Facts that affect your property's market value that have not been considered by the Assessor or are incorrect.
- You must present **facts** to prove the properties you believe to be comparable to yours are really comparable. Simply providing the address and land or building size as evidence will not be adequate. Provide detailed information.

#### Comparable Sales

The best comparable are sales located in your neighborhood, with similar land and improvement features, which sold closest to the valuation date.

- Realtors and title companies may also be a resource for comparable sales.

- Comparable properties do not have to exactly match your property.
- Look for sales that are most similar, note their differences, and identify superior and inferior property features.
- Please include the **parcel number, address of property, date of sale & sale price.**

### **Market Timing**

According to State law, the Assessor must base assessed valuations as of January 1<sup>st</sup> of each assessment year. Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW [84.40.030](#), [84.48.150](#), and WAC [458-14-066](#) are complied with. Only sales made within five (5) years of the date of the petition shall be considered.

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

**Official use only**

Petition:

Date received:

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 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 \_\_\_\_\_ for taxes payable in \_\_\_\_\_ to the amount shown in section 2(b) on this form.

## 1 Owner information

Account/Parcel:

Owner:

Street address:

City:

State:

Zip:

Phone:

Fax:

May be contact you by email?    Yes    No

Email:

Name of petitioner or authorized agent:

## 2 True & fair value

A - Assessor's determination of true & fair value:	
Land:	\$ _____
Improvement/Bldgs:	\$ _____
<b>TOTAL:</b>	\$ _____

B - Your estimate of true & fair value:	
Land:	\$ _____
Improvement/Bldgs:	\$ _____
<b>TOTAL:</b>	\$ _____

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.    Yes    No

**Continued...**

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

### 3 Specific reasons why you believe the assessor's value does not reflect the true & 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). 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:

### 4 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:

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

Signature of taxpayer or agent:

Date:

### 5 The property which is the subject of this petition.

Check all that apply:	
Farm/Agricultural land	Residential building
Residential land	Commercial building
Commercial land	Industrial building
Industrial land	Mobile home
Designated forest land	Open space/Current use land
Other:	

## 6 Description of property

Address/location:

Lot size (acres):

Zoning or permitted use:

Description of building:

View?      Yes      No                      Waterfront?      Yes      No

Purchase price of property (if purchased within last 5 years): \$

Date of purchase:

Remodeled or improved since purchase?      Yes      No                      Cost: \$

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

If yes, appraisal date:                                      By who?

Appraised value: \$                                      Purpose of appraisal:

Please complete all of the above items (if applicable). Information in sections 1-4 must be provided to be considered a complete petition.

You may submit additional information, either with this petition or prior to 21 business days before the hearing, to support your claim. The area below may be used for this purpose.

### Check the following statement that applies:

I intend to submit additional documentary evidence to the Board of Equalization and the assessor no later than 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.

Check one of the following:      I plan to attend the hearing.      I do not plan to attend the hearing.

## 7 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.

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

All information in sections 1 – 4 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. 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 3, you must list the reasons why you believe the assessed value is incorrect.

3. 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.

4. 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.

Additional information to support your estimate of value may be provided either with this petition or prior to 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 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 determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.