

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

If applicable, all information on the front page of the petition (items #1 through #5) must be completed. Without this information, your petition for review **will not be considered complete**. **The petition must be signed and dated.**

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.

### **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 as of January 1, 2009. Note any other issues you believe are relevant to the value of your property. **Reasons not considered** are assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters not directly related to the market value. The Board is limited to determining the **market value** of property as of the assessment date. 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.**

Items on the back of the petition are self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to seven (7) business days before the hearing. **If you intend to submit additional documentary evidence supporting your request for a reduction in value, please do so as soon as possible.** 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, whichever is later. 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) must be filed with the petition.

**TAXPAYER PETITION TO THE  
SNOHOMISH COUNTY BOARD OF EQUALIZATION  
FOR REVIEW OF REAL PROPERTY VALUATION  
DETERMINATION**

**OFFICE USE ONLY**

Petition No. \_\_\_\_\_

*This 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, whichever is later. If filing after July 1, a copy of the Assessor's Notice of Real Property Value Change or other notice of a change in assessment must be attached.*

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll** for **2009** for taxes payable in **2010** to the amount shown on this form.

**COMPLETE ALL ITEMS ON BOTH SIDES (Please Print)**

**1. Account/Parcel Number:** \_\_\_\_\_

**SUBMIT PETITION AND**

**2. Owner:** \_\_\_\_\_

**ALL ATTACHMENTS IN**

**Mailing Address for All Correspondence Relating to Appeal:**

**DUPLICATE**

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

**May we contact you by e-mail?** Yes ☐ No ☐ **E-mail address:** \_\_\_\_\_

**Daytime Phone No.:** (\_\_\_\_) \_\_\_\_\_ **Fax No.:** (\_\_\_\_) \_\_\_\_\_

**Name of Petitioner or Authorized Agent:** \_\_\_\_\_

**3. The true and fair value as of January 1 of the Assessment Roll year shown above:**

**Assessor's Determination:**

**Your Estimate:**

Land ..... \$ \_\_\_\_\_ Land ..... \$ \_\_\_\_\_

Improvements/Bldgs ..... Improvements/Bldgs ..... \$ \_\_\_\_\_

**TOTALS** \$ \_\_\_\_\_ \$ \_\_\_\_\_

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 ☐

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

According to State law (RCW 84.40.0301), the Assessor is presumed to be correct. You must prove that the Assessor's value is not the true and fair market value. Sales of comparable properties are the best indicators. Reasons not considered are assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the 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 matters pertaining to this appeal.

Signature of Petitioner (Taxpayer): \_\_\_\_\_

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

Signed this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
(year) Signature of taxpayer or agent

The property which is the subject of this petition is (check all which applies):

- |  |   |
|--|---|
| <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 |   |

**General description of the 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 the last year) **Attach a copy of the MLS listing along with the Purchase and Sale Agreement.** 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 whom? \_\_\_\_\_ **Attach a copy of the appraisal.**

Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

**Most recent sales of comparable property (prior to January 1, 2009).**

List sales that support your estimate of value. Each property you list should be similar to the property being appealed and within the same neighborhood. Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, and at the County Assessor's office or website. You should include any additional information that will establish that these property sales are comparable to the property under appeal. Look for sales that are most similar, note their differences, and identify superior and inferior property features.

#	Account/Parcel No.	Address	Sale Price	Date of Sale
1			\$	
2			\$	
3			\$	
4			\$	

**Check the following statement that applies:**

☐ I intend to submit additional documentary evidence. If you are unable to compile all of your evidence at the time of filing this petition, you may submit additional information. In order to be considered, the Board of Equalization **must** receive all additional evidence or exhibits in duplicate no later than 7 business days prior to your scheduled hearing date. **Please submit the additional documentary evidence as soon as possible.**

☐ 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.

**Mail completed petition and attachments in duplicate to:**

SNOHOMISH COUNTY BOARD OF EQUALIZATION  
3000 Rockefeller Avenue M/S #409, 425-388-3407  
Everett, WA 98201



Snohomish County  
**BOARD OF EQUALIZATION**  
3000 Rockefeller, M/S #409  
Everett, WA 98201  
(425) 388-3407 or 388-3859

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### Once you have filed your appeal...

If you have questions about how the assessment was made or to ensure your property characteristics are listed correctly, we encourage you to contact an Assessor's representative at the phone number listed on the front of your "Assessor's Notice of Real Property Value Change" form.

An Assessor's representative will review your petition and may contact you at your daytime phone number. If you are able to reach agreement on the true and fair value of the property in your discussions with the Assessor's representative, you will be offered a form to sign that establishes the new value and withdraws the petition and no hearing will take place. If you cannot come to an agreement with the Assessor's representative, you will be scheduled for a Board hearing.

**If you intend to submit additional documentary evidence supporting your request for a reduction in value, please do so as soon as possible. Adjusted market sales closest to the January 1, 2009 valuation date (before – not after) are most convincing. Market conditions after +January 1, 2009 are not relevant. Listings also are irrelevant.**

The appeal process may take from 12 to 18 months depending on the number of appeals filed and available Assessor staff time.

### PETITION AND ATTACHMENTS MUST BE SUBMITTED IN DUPLICATE

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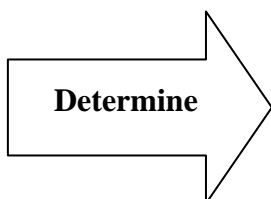
### ASSESSED VALUE AND SUBSEQUENT TAX

The Assessor's staff analyzes all sales occurring within the county on an annual basis. This analysis leads to setting the assessed value as of January 1 of each year. This assessed value is used to calculate taxes payable in the following year. Tax year follows assessment year.

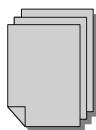
#### Market Sales



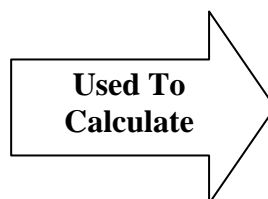
In 2008



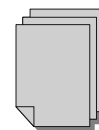
#### Assessed Value



As of January 1, 2009



#### Taxes Payable



In 2010