

THURSTON COUNTY BOARD OF EQUALIZATION – 2021 Assessment Year Appeals

APPEAL PREPARATION GUIDE FOR RESIDENTIAL PETITIONS

REQUIREMENTS:

- **Petition forms must be properly completed and timely filed.** Only petitions postmarked or received in the Board's office by 5 pm on the petition deadline date (provided on the Official Valuation Change Notice) can be accepted.
- A separate petition form must be completed for **each** parcel number.
- Information for sections 1, 2, 3, and 4 must be provided, and a signature included.
- **Since the petition is being filed after July 1 of the assessment year, a copy of the Assessor's Official Valuation Change Notice MUST be submitted with each petition.**

The Appeal Process:

- **The Board of Equalization must determine the true and fair market value of your property as of January 1, 2021.**
- This is an annual process. Each assessment year's petition stands on its own merits. The Board's decision will be based upon the evidence in the record for this year's petition and the sworn testimony presented at the hearing. You must submit clear, cogent, and convincing evidence **each** year, even if you have had successful appeals in past years.
- By law, the Assessor's valuation is presumed to be correct, so the burden is on the Petitioner to prove that the assessed valuation is not correct.
- The Board does **not** consider the following: **The amount of tax, the amount of assessment increase, or personal hardship.**

Evidence to Support Your Appeal:

- **All evidence should relate to the true and fair value as of the assessment date of January 1, 2021.** If you are planning to obtain a comparative market analysis or appraisal, please be sure to advise your realtor, broker, or appraiser to use this as the effective date. The exception is new construction, which is valued as of July 31, 2021.
- All supporting documents should be summarized and presented in an organized format.
- For purposes of scanning and records retention, submitted evidence should be 8-1/2" x 11" (no larger than legal size 8-1/2" x 14"), and should only be bound with paperclips, binder clips, or rubber bands. **Please do NOT use staples, dividers, tabs, or binding combs.**
- Printed individual photos should not contain writing on the back and should be arranged/taped onto blank paper.
- Clearly label your evidence and number the pages of your submission.

Examples of →
documentary
evidence to
support your
petition include:

1. Comparable sales: Sales of properties most similar to yours which sold closest to the assessment date of January 1, 2021 are most compelling. However, per [RCW 84.40.030](#), any sale of the property or similar properties within the past 5 years may be used. Sales can be trended to the

2. Maps showing your property and comparable properties.
3. Appraisals of your property.
4. Written cost to cure estimates from licensed contractors documenting damage and deferred maintenance items.
5. Photographs of your home, particularly those documenting any problems.
6. Photographs of your comparable sales and the Assessor's comparable sales.

January 1, 2021 assessment date. Be sure to include the parcel number, address, date of sale, sale price, and comparable characteristics of each property. *[Property characteristics to consider: location, acreage or water front feet, zoning, features such as view or waterfront, wetlands, type of construction, square footage of living area, year built, style and quality of construction, building condition, fireplaces or woodstoves, garages or carports, and any outbuildings.]*

Filing Options:

- **File your petition electronically through the link "Submit New Petition" located on the BOE's website: www.thurstoncountywa.gov/boe.**
- Mail your petition to the Thurston County Board of Equalization, 2000 Lakeridge DR SW, Olympia, WA 98502.
- Deliver in person, or send via Fed Ex or UPS to 929 Lakeridge DR SW, Room 117, Olympia, WA 98502. If delivering in person, there are drop boxes outside the BOE office (Building 4, Room 117), at the rear entrance of Building 4 (929 Lakeridge Dr. SW), or at the main courthouse complex (2000 Lakeridge Dr. SW). Customer service is by appointment only, however, the BOE offers limited customer service hours during the 60-day appeal period.

If you need further assistance, please contact Ruth Elder, Clerk of the Thurston County Board of Equalization, at (360) 786-5135, TDD call 711 or 1-800-833-6388, or send an e-mail to ruth.elder@co.thurston.wa.us. Additional information on preparing an appeal can be found on our website www.thurstoncountywa.gov/boe.