

Office Use Only

Petition: _____

Date Received: _____

Taxpayer Petition to the Thurston 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 60 days after the date of mailing of the Assessor's "Official Property Value Change Notice". ***If filing after July 1, a copy of the Notice MUST be enclosed with this Petition.** (We appreciate your using paper/binder clips in lieu of staples in your submission.)

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for *** 2023** for taxes payable in *** 2024** to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Print/type for eligibility please):

1. *Parcel Number (11 digits): _____	
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: _____ Cell Phone No: _____ Name of petitioner or authorized agent: _____	

3. *(a) Assessor's determination of true & fair value: Land\$ _____ Improvement/Bldgs.....\$ _____ TOTAL\$ _____		*(b) Your estimate of true & fair value: Land\$ _____ Improvement/Bldgs\$ _____ TOTAL\$ _____
Date the Assessor's "Official Property Value Change Notice" was mailed (if known): _____ 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.

NOTE: Under Washington law, the Assessor is presumed to be correct, so you must provide convincing evidence and prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to 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 (POA) has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The authorized agent (named in section 2) has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of Petitioner (Taxpayer) giving Power of Attorney: _____

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** _____, _____.

Signature of Taxpayer or Agent

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 (*helpful to submit copy*): _____ 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.

Important Note: Regardless of what you select in section 11, you may submit **additional** information, either with this Petition or prior to twenty-one (21) business days before your hearing, to support your claim. It is recommended you submit your evidence as soon as possible to increase the chances of receiving a value reduction offer from the Assessor without going to a hearing. The attached worksheet *may* be used for this purpose. After a complete Petition is filed, a copy of any additional information must also be provided to the Assessor's Office. Please use paper/binder clips in lieu of staples.

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.

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

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years). *You may use the attached worksheet for more detailed analysis.*

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.

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.

OPTIONAL WORKSHEET FOR THURSTON COUNTY REAL PROPERTY PETITION

COMPARABLE SALES ANALYSIS (for residential appeals)

Parcel and sales searches can be found on the Thurston County Assessor's website at: <https://tcproperty.co.thurston.wa.us/propsql/front.asp>.

Look up your property by parcel number and go to the "Sales" tab.

PETITIONER'S NAME:				
	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
PARCEL # (11 digits)				
SITE ADDRESS				
SALES: SALE DATE				
SALE PRICE				
LAND: LOT SIZE				
ZONING				
VIEW QUALITY				
WATERFRONT (frontage feet)				
UTILITIES, ELECTRIC, WATER, SEWER, SEPTIC				
BUILDING: YEAR (built/remodeled)				
CONDITION				
QUALITY				
NUMBER OF STORIES				
BEDROOMS				
BATHS				
LIVING AREA SQ. FEET				
BASEMENT SQ. FEET (finished/unfinished)				
GARAGE TYPE & SQ. FEET				
OTHER BUILDINGS				

NOTE: ● Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences in relation to your property, and identify superior and inferior property features.

● This comparison process should lead you to a market value estimate by helping you determine whether your property would sell for more or less than the price paid for each comparable sale.

● The Board gives most weight to sales occurring closest to the January 1 assessment date. Do not compare *assessed* values as the Board cannot consider that information.

Instructions for Petition to the 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 (handwritten signature) and dated.** Without this information, your Petition for Review **WILL NOT BE CONSIDERED VALID OR COMPLETE.**

1. Your account or parcel number appears on your "Official Property 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. It is not sufficient to make statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive (WAC 458-14-056). Your **reasons** must **specifically** indicate why you believe the assessed value does not represent the true and fair value of the property. *(For example: "Sales of comparable properties do not support the assessed value"; "Enclosed appraisal (or market study) evidence indicates a lower true and fair market value.")*

Be sure to note any other issues you believe are relevant to the value of your property.
(For example: "The property has limitations or problems such as ...".)

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 (handwritten signature) and date the petition.

- 6.-10. Self-explanatory.

Any 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. Once a hearing has been scheduled, any additional information you submit must also be provided 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 "Official Property Value Change Notice."

If filing after July 1, a copy of the front page of the "Official Property Value Change Notice" MUST be included with this petition.

One original, complete petition with a handwritten signature and included attachments should be filed with the County Board of Equalization in the county where the property is located. See below for options to submit your petition.

Completed hard copy petition forms can be mailed through the US Postal Service, sent through Fed Ex or UPS, or delivered in person to the BOE office, Room 241 (drop box located across the hall):

Thurston County Board of Equalization
3000 Pacific Ave SE
Olympia WA 98501

- OR -

You may electronically file your properly completed petition along with your value notice through the "New Petition Submission" link on the homepage of the BOE website.

*NOTE: Submit Petitions and evidence in 8-1/2"x11" size (exceptions for appraisals but no larger than 8-1/2"x14"). Do **not** use staples, dividers, tabs, binding combs, or write on the back of photos. Clearly label evidence.*

For information about the appeal process, call or email the Clerk of the Board at: (360) 786-5135, TTY/TDD call 711 or 1-800-833-6388, ruth.elder@co.thurston.wa.us
OR visit the BOE website at <https://www.thurstoncountywa.gov/departments/board-equalization>.

***All highlighted sections are required to have a complete, valid Petition.**