

HEARING PREPARATION GUIDE



The notice of the Board of Equalization's hearing on your property assessment appeal is enclosed. **At this time, all Board of Equalization hearings are being held exclusively by telephone conference call.**

Prior to Hearing:



Please confirm your participation in the hearing and reserve a specific hearing time by contacting Ruth Elder, Clerk of the Board at 360-786-5135, TDD 711 or 1-800-833-6388, or send email to ruth.elder@co.thurston.wa.us.

If you do not confirm your participation in the hearing in a timely manner, your Petition will be heard at the Board's convenience during the hearing session. If you are not available on the date listed in your notice, please contact our office within ten (10) business days. *Postponement requests made after that time may not be accommodated.*



You must submit copies of all your supporting documentary evidence to both the Board of Equalization **AND** the Assessor's Office. All supporting documentary evidence, including copies of all photographs and maps, must be emailed, postmarked, or received by both the Clerk of the Board **AND** the Assessor's Office **no later than twenty-one (21) business days prior to your scheduled hearing date.**

Please be advised that any evidence you may have provided only to the Assessor will not be available at your hearing unless you also submit it to the Board by the deadline date. Contact the Clerk well in advance of your hearing if you have any questions about the information in your file.

Evidence

All your evidence and testimony should relate to the true and fair market value of your property as of the assessment date of January 1 of the year you filed your appeal.

Submitted evidence should be 8-1/2" x 11" (**NO** larger than 8-1/2" x 14").

Clearly summarize, organize, label and number the pages of your evidence and submit with paperclips and/or rubberbands. **NO** staples, dividers, tabs or binding combs.

Instructions for submitting additional evidence and your specific deadline date are included in your hearing notice.

Please note the evidence you submit becomes part of the Board's record and will not be returned to you. Retain the original or duplicate copies of everything you submit for your own records.

Examples of documentary evidence to support your petition include:

1. Comparable sales—Select sales of properties most similar to yours which sold closest to the assessment date of January 1, 2022 as they 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 January 1, 2022 assessment date. For each comparable sale, provide parcel number, address, date of sale, sale price, and property characteristics. Characteristics to consider include: location, acreage or waterfront feet, zoning, features such as view or waterfront, physical restrictions such as wetlands, type/style/quality of construction, square footage of living area, year built, building condition, fireplaces/woodstoves, garages/carpools and any outbuildings.
2. Maps showing your property and comparable properties.
3. Appraisals of your property. Advise realtor, broker or appraiser the effective date is January 1, 2021 for a comparative market analysis or appraisal.
4. Written costs to cure estimates from licensed contractors documenting damage and deferred maintenance items.
5. Photos of your property, particularly those documenting problems. Also, photos of comparable sales (yours and/or the Assessor's). Please do not write on the back of the photos. Instead, arrange and tape photos onto 8-1/2" x 11" blank paper.

Hearing Information:

The Board of Equalization is separate from and independent of the Assessor's office. During the hearing, both you and the Assessor will be provided with the opportunity to present brief oral testimony supporting your respective opinions of value.

Please keep in mind that, by law, the Assessor is presumed to be correct. The burden is on you, the taxpayer, to prove by clear, cogent, and convincing evidence that the assessed valuation is not correct. The Board must determine the true and fair market value of your property as of January 1 of the year you filed your appeal. All evidence and testimony should relate to that assessment date.

This is an annual process. Each petition and assessment year stands on its own merits. The Board's decision will be based upon the evidence in the record for this year's petition and your sworn testimony. The Board does **not** consider the following: the amount of tax, the amount or percent of assessment increase, personal hardship, or other matters unrelated to the true and fair market value of your property as of January 1.

CUSTOMER SERVICE IS BY APPOINTMENT ONLY. CONTACT:

Ruth Elder, Clerk of the Board | (360) 786-5135, TDD call 711 or 1-800-833-6388 | ruth.elder@co.thurston.wa.us
Additional information can be found on the BOE website: www.thurstoncountywa.gov/boe