

THURSTON COUNTY BOARD OF EQUALIZATION 2023 ASSESSMENT YEAR APPEALS



APPEAL PREPARATION GUIDE FOR RESIDENTIAL PETITIONS

The Board of Equalization must determine the true and fair market value of your property as of **January 1, 2023**.

This is an annual process and each year's Petition stands on its own merits. The Board's decision will be based upon all evidence submitted for this year's Petition and sworn testimony given at the hearing. By law, the Assessor's valuation is presumed correct, so the burden of proof is on the petitioner to provide clear, cogent and convincing evidence each year, even if the petitioner had a successful appeal in past years.

REQUIREMENTS:

Please take care to thoroughly complete all the required sections.

An incomplete Petition cannot be considered by the Board and could get dismissed.



Petition forms **MUST** be properly completed and timely filed. Timely Petitions are to be postmarked or received in the Board's office by 5 pm on the deadline date (listed on the Official Property Value Change Notice). *Petition forms are on display at the BOE office and can be picked up anytime. Forms are also found on the BOE website or can be e-mailed or mailed upon request.*



Sections 1, 2, 3 and 4 of the Petition **MUST** be fully and accurately completed and the Petition **MUST** be signed with a handwritten signature. The Board is most compelled by reasons and evidence relating to market value. The Board does **NOT** consider: the amount of tax, the percentage or amount of assessment increase, assessments of other properties, personal hardship.



If the Petition is being filed after July 1, 2023, a copy of the front page of the Assessor's Official Property Value Change Notice **MUST** be submitted with each Petition. Contact the Assessor's Office if you need a copy of your notice (360-867-2200).



A separate Petition form **MUST** be completed for EACH appealed parcel.

EVIDENCE:

All evidence should relate to the true and fair value as of the assessment date of **January 1, 2023**, which is the date to use if obtaining a comparative market analysis or appraisal. The exception is for new construction which is valued as of **July 31, 2023**.

Evidence needs to be size 8-1/2" x 11" (exception only for 8-1/2" x 14" appraisals).

Clearly summarize, organize, and combine all the pages of your supporting evidence with identifying info/names of documents at the top/front (especially for electronically submitted documents). Paper copies should be submitted with clips and/or rubberbands—**NO STAPLES**, dividers, or tabs.

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, 2023 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, 2023 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, wetlands, type/style/quality of construction, square footage of living area, year built, building condition, fireplaces/woodstoves, garages/carports and any outbuildings.
2. Maps showing your property and comparable properties.
3. Appraisals of your property.
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). Arrange and tape photos onto 8-1/2" x 11" blank paper, and do not submit individual photos with writing on the back of the photos.

FILING OPTIONS:



Online

File your Petition electronically through the link "New Petition Submission" on the BOE's website: www.thurstoncountywa.gov/departments/board-equalization



US Post Office



Hand-Deliver or Send via Fed Ex or UPS to

Thurston County BOE

3000 Pacific Avenue SE, Room 241
Olympia, WA 98501

There is a drop box in the parking lot of the Atrium and another one outside the BOE office, Room 241.

Deadline: Tuesday, August 1, 2023 at 5 pm

Beginning June 30, customer service hours are:

Mondays: 11:00 am to 2:00 pm AND Fridays: 9 am to 12:00 pm or by appointment.
On July 27, 28, & 31, and August 1 (deadline day), BOE office hours will be 8 am to 5 pm.

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 on preparing an appeal found on the BOE website: www.thurstoncountywa.gov/departments/board-equalization