

Department of
Revenue
Washington State

*"Working together to
fund Washington's future"*

2024 Clerk Training
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We will begin at 8:00, breaks
will be at 10 & 11ish.

Please mute yourself and use
the “hand raise” expression but
save questions until the end.

If the session runs over, you
have the option of
participating longer.

Welcome-

This class doesn't offer any continuing education hours, but I appreciate you being here regardless.

Rikki is here with us today to assist and graciously help with any technical issues.

Because our class isn't that large and so we can get to know each other I am going to ask for people to turn their cameras on if possible. We will keep you muted unless you're asking a question. So, I don't get distracted I am going to ask we wait for questions until the end of each “section”. However, so you don't forget your question you can pop it in the chat and I will check it before moving on.

Short about me:

Ashleigh aka the new Jessica aka the new Rikki, in short I am the new Appeals and Levies Specialist. I have a degree in public administration and 9 years of experience as a paralegal. I came to the Department of Revenue from the Attorney General's Office, specifically the Revenue and Finance division where our primary client was the Department of Revenue.

Quick review of the Agenda:

1. Brief review of property tax system for new/less “seasoned” clerks (1 hour = 25 slides)
2. Petitions: How to process them and identify when they require further action (30 minutes = 10 slides)
3. Share Best Practices: Clerks can share what has worked well for them (1 hour)
4. Board Reviews (30 minutes)
5. Good cause vs. Reconvenes (1 hour)
6. Resources, Hot Topics, & Discussions (1 hour – cut to 30 if running over)

If you have any questions or comments pop them in the chat so you do not forget. Also you can use the hand raise icon.

Agenda

- ▶ Property Tax Overview
 - ▶ Role of the Dept.
 - ▶ Prop Tax, the system
 - ▶ Assessor duties
 - ▶ Prop tax calendar
- ▶ Appeals
 - ▶ Methods
 - ▶ Due Process
 - ▶ BTA
- ▶ BOE
 - ▶ Jurisdiction
 - ▶ Meetings
- ▶ Evidence
 - ▶ Decisions
- ▶ County Reviews
- ▶ Petitions
- ▶ Good cause v. reconvene
- ▶ Hot topics/ Dear Ashleigh

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Welcome!

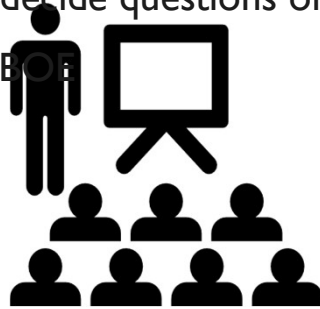


- Your name
- Position
- County
- Fun fact

The Department of Revenue

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- Provides general supervision and guidance
- BOE Reviews
- Provides training
- Created and maintains BOE Manual
- Write rules and decide questions of interpretation
- Reconvenes the BOE



We Provide:

- General Supervision through our robust audit program
- We also answer any questions from BOEs, Taxpayers, AR's
- Trainings:
 - Basic, Senior BOE member training, and New Clerk training.
 - Other specialists also put on trainings. If interested, you can look on the PTRC website under education.
- We created & maintain the Operation Manual for the BOEs
- We write rules that're available on leg.wa.gov and decide questions of interpretation (RCW 84.08.080)
- The Department can also reconvene the BOE (WAC 458-14-127)

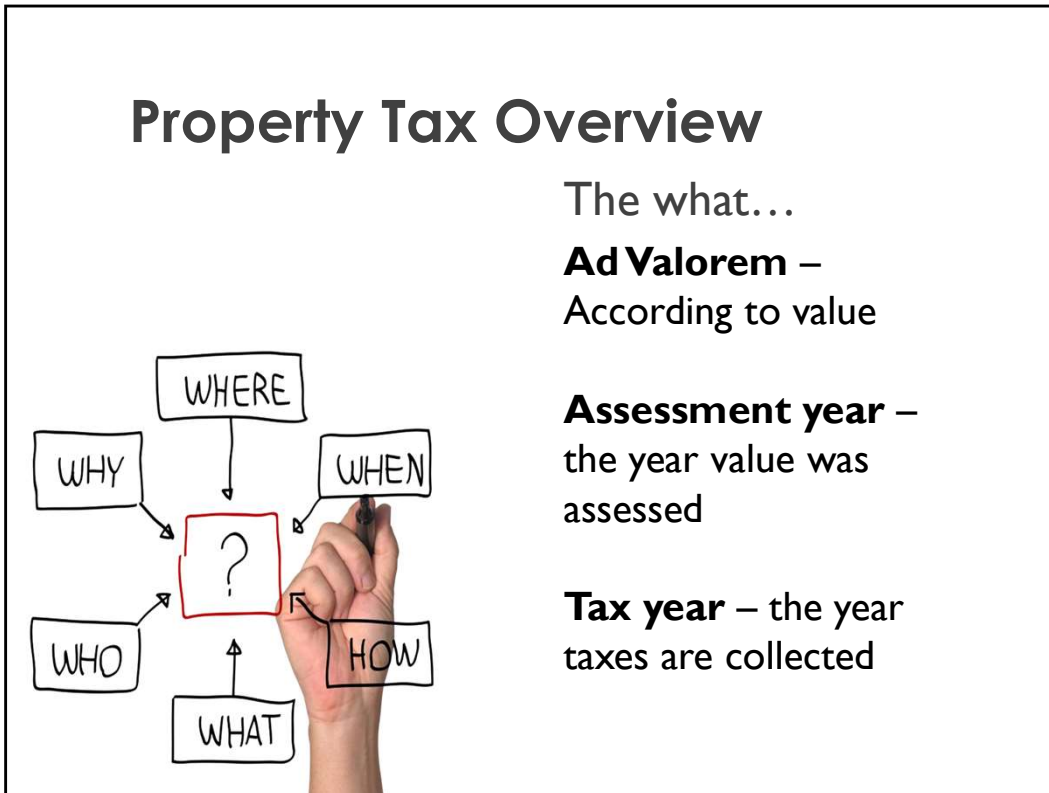
Property Tax Overview

The what...

Ad Valorem –
According to value

Assessment year –
the year value was
assessed

Tax year – the year
taxes are collected



Ad Valorem (according to value) Tax - A tax based on the value of property.

The most common being real estate but is also imposed on personal property.

- Many appellants want to talk about their taxes rather than their assessed value. There is no provision in state law to directly appeal property taxes.
- Appellants can appeal their assessed value *not* their tax amount.

All property is taxable unless specifically exempted by statute (RCW 84.36.005).

- Some exceptions include Designated Forest Land, Current Use, Senior Exemption Frozen Value, and Historic Property.

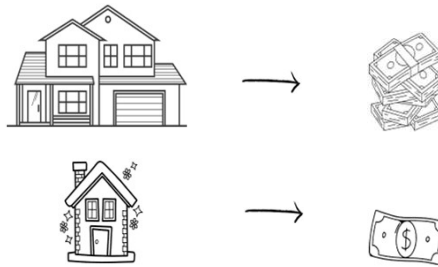
Assessment Year: The year in which property taxes are assessed. It precedes the year the taxes are collected

Tax Year: The year in which taxes are due and payable. It follows the year in which taxes are assessed

The why...

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- Uniform - creates a sense of fairness, required by WA Constitution.
- Equitable - houses treated fairly, according to the house.
- Proportionate - tax burdens equal to property.



Washington Constitution Article VII (7) – All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only.

The WA Constitution requires property tax to be uniform, including joint taxing districts and personal property.

1. All property is to be assessed at 100% of its true and fair market value.
 - Personal property is taxed at the same rate as real property.
2. Tax rates must be uniform in each taxing district; applied uniformly to all types of property.

Tax burdens are proportionate to the value of the property.

- In a taxing district, the owner of a \$200,000 home pays twice as much as the owner of a \$100,000 home.
- The owner of a \$1,000,000 property pays ten times the amount paid by the owner of a \$100,000 property.

Who? The Assessor

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- Determines true and fair market value.
- Certifies assessment roll.
- Follows RCWs, WACs, and DOR rules.
- Audited by DOR.
- Values assumed correct.



The Assessor:

Determines the true and fair market value of taxable properties in their respective counties by using appropriate tools, practices, and methodology. They review and determine assessed values that reflect the current true and fair value of the property as of January 1 for each assessment year (with valuation date exceptions for new construction).

Assessor's responsibilities:

- Establish Market Value
- Maintain Fairness in Assessments
- Make Determinations on Current Use applications/removals, Senior Citizen exemptions/removals, Destroyed Property
- Set levy rates
- Certifies the assessment roll to board
- Certifies the tax roll to the treasurer

Change of Value Notice (RCW 84.40.045) - Once the assessor has determined the true and fair market value of property in the county revaluation notices must be sent, if the assessed value changes from the prior year.

Certification of Tax Rolls (RCW 84.40.320) - When the valuation of real and personal property within the county is completed, the assessor will certify the assessment roll to the Board of Equalization.

The Assessor & The Presumption of Correctness

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- Requires clear, cogent and convincing evidence to overcome.
- Applies to the original, certified assessed value, corrected values under manifest error and when the assessor offers a stipulated value.



Presumption of Correctness – “Upon review...it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct [.]” (RCW 84.40.0301) Only applies to the assessor’s *original* value.

The assessor enjoys a presumption of correctness in valuation appeals and the statute requires clear, cogent, and convincing evidence to overcome this.

Presumption applies to:

- original certified assessed value
- values corrected under manifest error.
- Presumption applies EVEN WHEN the Assessor has offered a stipulated agreement to a taxpayer (if it is not signed by both parties).

***Offers of settlement are NOT an admission of error on the part of the Assessor.

The clear, cogent, and convincing evidence standard shifts to a preponderance of the evidence when:

- Values have been corrected;
- Valuation methods have been invalidated;
- When the Assessor Admits error; or
- If the issue before the Board is not a valuation issue.

The Burden of Proof

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- Same standard for terminating parental rights in child abuse cases.
- Two part obligation:
 - Prove Assessor error; and
 - Show specific value.



The standard of proof to overcome an assessor's presumption is not easy.

The taxpayer must show it is "highly probable" the assessor made an error with Clear, Cogent, and Convincing evidence.

This is a greater standard than more probable than not. The facts are clear, positive, and unequivocal in their implication.

- To put into perspective this is the standard of proof needed to terminate parental rights in a child abuse case.

Now if they overcome the presumption the standard of proof shifts to a preponderance of the evidence.

This standard is more probable than not and requires at least 50% + 1, so the greater weight or amount of evidence.

- Picture a scale. You have both sides; each party fills one side with all their evidence, whichever way the scale tips is the side that wins.
- To put this into perspective this is the standard of proof needed to recover vehicle damages at a civil trial.

For example:

If the assessor has valued a house at \$75,000, and the taxpayer has several recent arm's length sales of similar houses in the same area clearly showing that the house is worth only \$70,000, then the taxpayer has met his or her burden of proof to overcome the assessor's presumption **and** shown the true and fair value of the house.

Burden of Proof (RCW 84.40.0301)

The How: Market Value vs. Assessed Value

- Market value: what a willing buyer would pay.
- Assessed value could have exemptions, like senior citizen or disabled person exemptions, current use designations or historic property exemptions.

COST

- quantified subject characteristics
- construction cost figures
- depreciation factors
- land value

SALES COMPS

- subject characteristics
- comparable sales data and characteristics

INCOME

- estimated based on income the property generates.
- used for commercial properties.

The appraised value or fair market value of property is to be determined using the market, income, or cost approaches. Residential property is usually appraised using the market approach to value. [RCW 84.40.030](#)

Market Value- is the amount of money a buyer willing, but not obligated, would pay a seller (who is also not obligated to sell).

1. **RCW 84.40.030(1):** All property must be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.
2. **WAC 458-14-005(15):** "Market value" is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. True and fair value is the same as market value or fair market value.

Assessed Value - The value of property placed on the assessment roll for property tax purposes.

- County assessors determine the assessed value of property.

Market value is not always the same as the assessed value:

- An exemption from property tax may allow taxpayers to pay tax on a value less than market value:
 1. A senior citizen or disabled person exemption
 2. Participation in the current use program
 3. Historic property

Personal vs. Real Property

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RCW 84.04.080

Personal Property

- Used for the purpose of business
- Not affixed to the land
- Includes machinery, equipment, trade fixtures (aka desks and chairs).
- Taxed at the same rate as real property.



RCW 84.04.090

Real Property

- Total assessed value of a parcel, two components:
 - Land
 - Improvements & buildings

Real Property - Includes the land itself, buildings, and structures or improvements.

- The total assessed value of a parcel is determined and broken down into two components:
 1. Land
 2. Improvements

Taxpayers must appeal the total value of a parcel. You may receive petitions that are disputing only a building value. The appellant must petition the assessed value; however, they can make an argument for either the land, buildings, or improvements.

Personal property - Property used for the purpose of doing business and is not **affixed** to land.

Pamphlet about Personal Property Tax is available on the PTRC.

The When: Property Tax Calendar

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January

1st - All property is valued for taxes due next January.

15th - Assessor presents total taxes collectible to treasurer and auditor.



March

1st - County reval plans are due.



April

30th - First half of taxes due BOE reconvene req. deadline

Assessors must list and value real and personal property on:

- January 1, of the assessment year and;
- For new construction, July 31, of the assessment year.

Why is it important to understand when the assessment dates are?

- When a petitioner presents sales evidence, it's an important detail to know how the petitioner's sales relate to the assessment date.
 - Trending
 - All sales must be time trended to the assessment date of January 1 (most) or July 31 (new construction).

Another thing to be aware of is:

When the assessor determined the comparables they used ones from 5 years of the assessment, trended to the assessment date.

When the Taxpayer provides comparables to the BOE they can use comparables within 5 years of the petition date, trended to the assessment date.

So, if I file my 2022 appeal on July 15, 2022, I can use sales within 5 years of July 15, 2022. The Assessor valued my property using sales within 5 years of January 1, 2022.

BOE appeal: 5 years of the petition date, always trended to assessment date. (WAC 458-14-087)

Assessor: 5 years of assessment year, always trended to assessment date. (RCW 84.40.030)

The When: Property Tax Calendar



May

31st - Assessors list valuation for all properties.



July

1st - BOE appeals deadline (or when change of value notices are mailed.)

15th - Assessor certifies the tax roll. (or in Aug. for 60 day appeal counties)

15th - BOE open session (or 14 days after tax roll is certified.)

Has to get done this way because the latter half of the year is levy season.

Property Tax Appeals

Unsatisfied taxpayers may appeal:

- BOE – county assessor determinations and property tax values.
- BTA – tax liability

BOE Appeals: Change of value notice is the golden ticket.

Direct Appeals to BTA: requires timely petition to BOE and signed agreement with BOE members, assessor and taxpayer.



Administrative Appeals are an inexpensive and simplified appeal process. They're quasi-judicial proceedings where boards provide an impartial hearing environment to protect each party's due process rights and results in a fair decision.

Administrative appeal options are limited to:

- Taxpayers appeal to their local Board of Equalization.
 - BOE decisions are appealable to the BTA.
- Direct appeals to the BTA skip the BOE review.
 - These are requested by the taxpayer after they timely file with the BOE,
 - The taxpayer, Assessor and BOE members must agree and sign the direct appeal petition form, and
 - the BTA gets to choose to accept these.
 - Typically appeals that are "highly valued, disputed property" are accepted
- BTA formal appeal decisions may be appealed to Superior Court.

Elements of Due Process that each party has a right to have or be given

1. A notice (of a hearing)
2. An opportunity to know the claims of the opposing party
3. The opportunity to be heard so to appear and present evidence
4. A Reasonable time to prepare one's case
5. To have an orderly proceeding
6. The right to a cross examination and to present rebuttal evidence
7. The right to an impartial tribunal and
8. The right to a reasoned decision

Avenues for administrative appeals:

Boards of Equalization: Independent bodies that process and hear appeals of various county assessor determinations and equalize property values.

Board of Tax Appeals or BTA: this is a state-level administrative forum available to citizens and businesses to dispute their tax liability

Change of Value Notice (RCW 84.40.045) - Once the assessor has determined the true and fair market value of property in the county, revaluation notices must be sent.

*Notices are only required to be sent *if* the total assessed value of the parcel changes.

County Board of Equalization

Mission: Provide taxpayers with an impartial hearing environment, protect all parties' due process rights, equalize property values and issue reasoned decisions.

Members:

- At least 3 members with up to 4 alternates.
- Volunteered or appointed by commissioners.
- Serve 3-year terms.

Mission accomplished: By using relevant evidence provided by the parties to come to a decision, usually in their regularly convened session.

Quasi-judicial Proceedings: Not judges, but public administrative officers or bodies who investigate, ascertain facts, hold hearings and draw conclusions.



RCW
84.48.010

Boards are independent bodies organized to process and hear appeals of various determinations made by the Assessor's Office. Generally, they're comprised of three citizens and up to four alternates appointed by the County Legislative Authority tasked with providing an impartial hearing environment that protects each party's due process rights and results in a fair decision.

- Members serve a 3-year term, frequently volunteers.

Business is usually conducted during the "Regularly Convened Session":

- I. Hear appeals on most decisions made by assessors and;
- II. Equalize property values

With respect to the appeal process, the clerk should manage the process **from receipt of the petition to distribution of the board's order.**

Jurisdiction of Boards of Equalization

BOE has jurisdiction over 20 different property related issues, including:

- Changes in valuation
- Exemption determinations
- Assessor decisions
- Sprinkler systems in nightclubs



BOE has the power to equalize values.

The BOE has jurisdiction to hear:

1. Changes in appraised value of taxable rent for appraisals done by the assessor for the department (RCW 82.29A). "leasehold excise tax"
2. Exemption cancellations of multiple unit dwellings in urban centers (RCW 84.14.110)
3. Historic property decisions/disputes (RCW 84.26.130)
4. Forestland application denial (RCW 84.33.130)
5. Forestland removal (RCW 84.33.140).
6. Current use determinations (RCW 84.34.035)
7. Denial of application for farm and agricultural land
8. Removal from current use classification (RCW 84.34.108)
9. Appeal of new assessed valuation upon removal of current use classification
10. Exemption determinations for increase in value attributable to the installation of an automatic sprinkler system in a nightclub (RCW 84.36.660)
11. Senior citizen exemption denials (RCW 84.36.385)
12. Assessed value upon which additional tax is based, upon cessation of exempt use (RCW 84.36.812)
13. Property tax deferral determinations (RCW 84.38.040)
14. Valuation reduction after government restriction determinations (RCW 84.40.039)
15. Omitted property or omitted value determinations (RCW 84.40.085)
16. Valuation appeals of taxpayers (RCW 84.48.010)
17. Assessor decisions stemming from a claim for real or personal property tax exemption (RCW 84.48.010)
18. Cancellation or corrections of manifest errors that result in a change on the assessment/tax roll (RCW 84.48.065)
19. Destroyed property appeals (RCW 84.70.010)
20. Assessor decisions of property tax limited income deferral program (RCW 84.37)

Equalization

May be triggered when:

- A pattern of unequal values emerge in a group of properties
- A group of taxpayers contact the board
- The Assessor proposes equalization
- Discrepancies point to potential errors in the assessment roll.



Authority:

- On the board's own motion during the regular 28-day session (current assessment year only).
- By the Department to perform equalization duties (prior assessment years).

*The presumption of correctness extends to values examined under equalization.

May come from...

- A pattern of appeals indicating there may be inequality within a group or class of properties.
- A taxpayer or taxpayer group may call or write about their assessed value as compared to similar properties.
- The assessor may propose equalization to the board.
- Discrepancies or potential errors on the assessment roll (appeals of other properties may point to potential discrepancies).
- Board investigation to determine if there are legitimate reasons for value differences between appealed properties and similar properties.

Orders (WAC 458-14-116):

- Issued for all properties affected, clearly indicating the reasons for change in value.
- Both parties have 30 days to appeal the order to either the BOE (again) or BTA.

Board Members

- Cannot hold any elected office
- Must reside in the county
- Must attend training within one year of appointment
- Serve a 3 year term or until a successor is appointed.

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RCW 84.48.010 & WAC 458-14-325

- Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county.
- Board members appointed or reappointed by June 1st in order to attend training
- 3-year term or until successor is appointed

RCW 84.48.014

- Members cannot be a holder of any elected office, but they can accept an appointed position to another board

RCW 84.48.042/WAC 458-14-035:

- Board members must attend training within one year of their appointment or reappointment
- Training **may** be waived by DOR for one year

Board Meetings

- Must meet on July 15th or within 14 days of the assessment roll being certified.
- Must remain in session for 28 days, and must meet at least 3 times.

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Clerk duties

- Swearing in board members
- Reviewing the assessment roll
- Scheduling hearings
- Holding generic discussions with the Assessor

RCW 84.48.010 & WAC 458-14-046:

- Boards **must** meet in open session on July 15th or within 14 days of certification of the county assessment rolls; whichever is LATER .
- Remain in session for 28 days *MUST provide the Department with the adjournment date.
- Must meet at least 3 times during the 28-day session.

WAC 458-14-005(18): Defines regular convened session for the purposes of WAC 458-14-127 timeliness.

What can we do during the meetings?

- Swear in board members
- Review assessment roll
- Hold hearings
- Meet with assessor for generic discussion
- Authorize members or the clerk to sign orders
- Review BTA orders

County assessor must certify the assessment roll to the board of equalization before the board can issue any valuation determinations for that assessment year.

Scheduling hearings

The clerk must schedule hearings for all timely and filed petitions.



Notice must include:

- Appellant name
- Hearing date, time, location & length
- Account or parcel number
- File number (assigned by clerk)
- Additional instructions and helpful information
- County policy for scheduling or rescheduling

The clerk must schedule hearings for all timely filed petitions which have not stipulated or withdrawn.

1. Notice must be at least 22 business days prior to hearing date (WAC 458-14-076(2)) and include:
 - Appellant name
 - Hearing date, time, & location
 - Hearing length
 - Account or parcel number
 - File number (assigned by clerk)
 - Additional instructions for the parties, including information concerning the process of the hearing that may be helpful to the appellant.
 - Policy for scheduling hearings or rescheduling hearings if you have one (I recommend you develop one if you do not).
2. Keep a record of the notice in the appeal file.
3. Inform the parties, they must file (with the BOE **AND** the other party) all relevant materials as evidence at least 22 days prior to the hearing.

Hearing schedule procedures may be set up by the board:

- Order of receipt
- Property classification
- Property location
- Property value

Ex Parte Communications

Occurs when a party to a case, or someone involved with a party, talks or writes to or otherwise communicates directly with the decision maker about the issues in the case without the other parties' knowledge.



An **ex parte communication** occurs when a party to a case, or someone involved with a party, talks or writes to or otherwise communicates directly with the decision maker about the issues in the case without the other parties' knowledge.

Avoid discussing cases with members of the Board (especially before or after a hearing)

Discourage your members from discussing cases with parties to the appeal (taxpayer/appraisers) especially before or after a hearing.

Such contact should be avoided because of the appearance of unfairness it can create.

However, if a taxpayer or other party to an appeal does contact a board member at home or outside of a hearing situation, the board member should politely refuse to discuss the specific case, citing the ex parte contact prohibition.

Evidence: Value, Admissibility²³ and Weight

WAC 458-14-087



The Board considers and evaluates the relevance of the presented evidence and testimony. Relevant evidence makes facts more or less probable when used as part of a determination.

Either party may present both evidence and/or arguments to persuade the Board.

- The Board cannot limit the amount of evidence a TP submits.
- However, they must support it with market-based evidence
- Always strive to educate taxpayers on useful evidence.

Evidence must be submitted at least 21 business days prior to a hearing:

Relevant evidence may include comparable sales data, cost data, income data, maps, or photos.

- Case law, statutes, and rules are general principles not evidence.

Its also important to note that the assessor **may** elect to provide a response, because they can rely on their presumption of correctness.

Hearings and Record of Hearing

During hearings, Clerks:

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1. Provide administrative support
2. Record hearings
3. Administer oath of truthfulness
4. And should avoid asking questions or interjecting opinions



RCW 84.48.028 - The clerk is required to attend all hearings with the Board.

All hearings are required to be **recorded** with an audio recording device WAC 458-14-095(1).

- All board hearings are open to the public unless a party requests that part or all of the hearing be closed due to confidential income data evidence.
- Sign-in sheets are recommended to provide the board a record of the names of those testifying.
- All who testify shall swear or affirm to tell the truth under penalty of perjury WAC 458-14-076(4).

WAC 458-14-095 – Confidential Information

- Hearings involving confidential information must be recorded on a separate recording/hearing.
- Confidential information must be kept in a sealed file labeled “confidential”.
- Hearings with confidential information are closed to the public.

**If additional materials are allowed, they must be provided to the board and the opposing party, opposing party must be allowed to rebut.

Deliberations are not open to the public

- The Department of Revenue concludes, like the Attorney General did, that when the local BOE decides an issue of valuation between a specific taxpayer and the county Assessor, those deliberations are exempt from the Washington State Public Meetings Act.

The chairperson should make opening remarks to ensure parties understand how the hearing will be conducted:

1. Introductions:
 - Board Members
 - Taxpayer
 - Assessor’s Representative
2. Separation of board & assessor’s office
3. The board’s duty/authority
4. The assessor’s presumption of correctness
5. What is considered proper evidence
6. Inform parties of testimony time limits
7. The board’s decision-making procedures
8. Appeal rights (to BTA)

Clerks:

1. Provide administrative support
2. Record hearings
3. Administer oath of truthfulness
4. Avoid asking questions or interjecting opinions

Decisions

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Orders must:

- ▶ State the facts & evidence used to form their decision
- ▶ Issued within 45 days of the hearing
- ▶ Appealable to the BTA



After the hearing, evaluating all evidence & testimony, and applying the correct standard of proof the Board renders a decision.

Orders:

- Discuss the evidence and indicate the value of the property or other decision.
- Issued within 45 days of the hearing (mailed to the appellant and the assessor, with a copy retained by the board).
- Parties have 30 days from the order mailing date to appeal the board's order to the BTA (WAC 458-14-116(3)(b)).
- If the property value *decreases*
 - the value becomes effective on the mailing date, even when it's appealed.
- If the property value *increases*
 - the value becomes effective 30 days after the mailing date, unless appealed.

Reconsiderations:

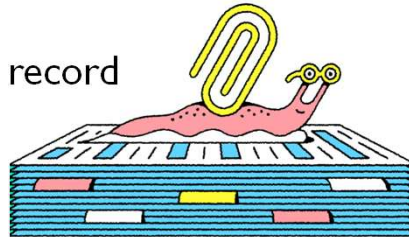
- There is currently no law requiring boards to reconsider their determinations when asked to do so by one of the parties to an appeal.
- There is no prohibition in statute or rule for a board to consider other requests or develop their own policy regarding reconsiderations.
- The Department has advised boards that they may choose to accept and review requests for reconsideration.
- Reconsiderations should be processed only to correct an egregious error.
- The best option is for the aggrieved party to appeal the decision to the BTA.

Board of Tax Appeals

<http://bta.wa.gov>

BTA hears 'de novo' or hears cases anew, which means:

- No restriction to hearing only evidence considered by BOE
- Parties can provide new arguments, testimony and evidence
- BTA will request the BOE's record



The BTA has a Board which is made up of 3 members (chair, vice chair, and member), they serve 6 year terms and are appointed by the Governor. In addition they have tax referees that work under the board.

The BTA hears appeals anew which means:

- There is no restriction to reviewing only the evidence considered by the county board.
 - The board will request the BOE's record, normally they wait until scheduling the hearing incase of withdraw or stips.
- Either party can provide new arguments, testimony, and evidence.

The BTA is bound by the same **standards of review** as the county boards.

- The original certified value enjoys the same presumption of correctness before the BTA.
- There is *NO* presumption of correctness on a value ordered by the county board, even if it was recommended by the assessor and adopted by the county board.

Lets talk about what types of appeals the BTA sees:

- Appeals of BOE Orders
- Defermentations made by the Department
 - These can be reconvenes and exemption
- Direct Appeals which skip the BOE, however, these are not freely given

Upon filing an appeal, a party can choose either a formal or informal appeal:

1. A Formal Appeal:

- Is usually chosen when parties are conducting discovery, seeking a protective order, or looking for a ruling on an issue of law.
- These decisions may be appealed to Superior Court.

2. Then you have your Informal Appeals:

- These are the most common, making up about 90% of the cases
- These are usually Pro Se and the decision is final