

# King County Board of Equalization Appeal Review Process

## CLEAR, COGENT & CONVINCING STANDARD – CONFIRM ERROR

**STEP 1 – Determine if Assessor Erred:** Did the Taxpayer provide evidence of ONE of the following:

1. The Assessor misapplied the law?
2. The Assessor erred on his overall approach/ valuation method?
3. The Assessor erred on a specific value?
4. The Assessor recommended a revised value that was not based on a manifest error?

If YES, go to STEP 9, value can be proven by a preponderance of evidence. If NO or if uncertain, go to STEP 2.

### **STEP 2:**

Review the Assessor's sales approach. Is there an error? If YES, skip to STEP 9. If NO, go to STEP 3.

### **STEP 3:**

Determine if the income approach should be considered. If YES go to STEP 4. If NO, skip to STEP 5.

### **STEP 4:**

Review Assessor's income approach. Is there an error? If YES, skip to STEP 10. If NO, go to

### **STEP 5:**

Determine if the cost approach should be considered. If YES, go to STEP 6. If NO, skip to STEP 7.

### **STEP 6:**

Review Assessor's Cost Approach. Is there an error? If YES, skip to STEP 11. If NO, go to STEP 5.

### **STEP 7:**

Was an error was proven via the previous steps? If YES, skip to STEP 12. If NO, go to STEP 8.

**STEP 8: SUSTAIN ASSESSOR'S VALUE.** Assessor error was not clearly demonstrated via evidence provided.

## PREPONDERANCE STANDARD – PERSUADE BOARD

Reminder: Per WAC 458-14-046(6)(b), "an assessor's error on one value decision does not necessarily invalidate the entire property's assessment, and the presumption of correctness in favor of the assessor remains with respect to the remainder of the property"

### **STEP 9 – Value by Sales:**

Review all sales presented, then determine the market value indicated by the most similar sales with sale dates closest to the valuation date (i.e. do not simply average). Once completed, go to back to STEP 3.

### **STEP 10 – Value by Income:**

Review income approach provided by both parties, determine market value after Assessor's errors are corrected, then go back to STEP 5.

### **STEP 11 – Value by Cost:**

Review cost approach provided by both parties, determine market value after Assessor's errors are corrected, then go back to STEP 7.

## RECONCILIATION OF EVIDENCE – FINAL VALUE

**STEP 12 – Reconcile evidence and approaches to value:** If a recent subject sale or significant number of similar sales exist, give most weight to the value indicated by the sales approach (Step 9). Consideration may be given to Step 10 and 11 values. If one of the following apply: 1) there has not been a recent subject sale and there is not a significant number of similar sales from general area OR 2) property is complex, then income or cost (Step 10 or 11) must be the dominant factor in valuation.

### **STEP 13 –Final Value:**

If AV is within the value range indicated by Step 12, AV should be sustained. If adjusting AV, specify the evidence demonstrating Assessor's error and that used for adjusted AV.