



# Appeal & Hearing Processes

# DOR's appeal forms and publications:

- [Property Tax Forms \(Public Access\)](#)
- [Property Tax Publications \(Public Access\)](#)
  
- [Property Tax Resource Center \(PTRC\)](#)
  - [Property Tax Forms \(Clerk Use\)](#)
  - [Property Tax Publications \(Clerk Use\)](#)
  - [Education/Class Calendar](#)

**HAVE YOU COMPLETED YOUR  
PAPERWORK?**



RCW 84.40.038  
&  
WAC 458-14-056

A person wearing a green and white striped shirt is sitting at a wooden table, writing in a notebook with a black pen. The notebook is open, and the person's hands are visible. The background is a wooden table with a woven basket on the left. The text "Who can appeal?" is overlaid in white on the image.

Who can appeal?



Complete  
petitions:

WAC  
458-14-056(5)

Oh no, you're...

AM ●  
PM

LATE

ALARM

FM 88 92 96 100 104 108 MHz FM/AM CLOCK RADIO  
AM 53 60 70 80 100 130 170 x10kHz



When scheduling or rescheduling:  
22  
is the “magic” number!

The background of the slide features a dark gray gradient with a large, black silhouette of two hands shaking. The hands are positioned in the upper right and lower right areas, with their fingers interlaced in a firm grip, symbolizing agreement or exchange.

# Exchange of Evidence

21 BUSINESS DAYS PRIOR TO HEARING



**I DON'T LIKE IT**

**...BUT I AGREE**

Withdrawals –  
WAC 458-14-076

Stipulations –  
WAC 458-14-026



# Hearings & Record of Hearing



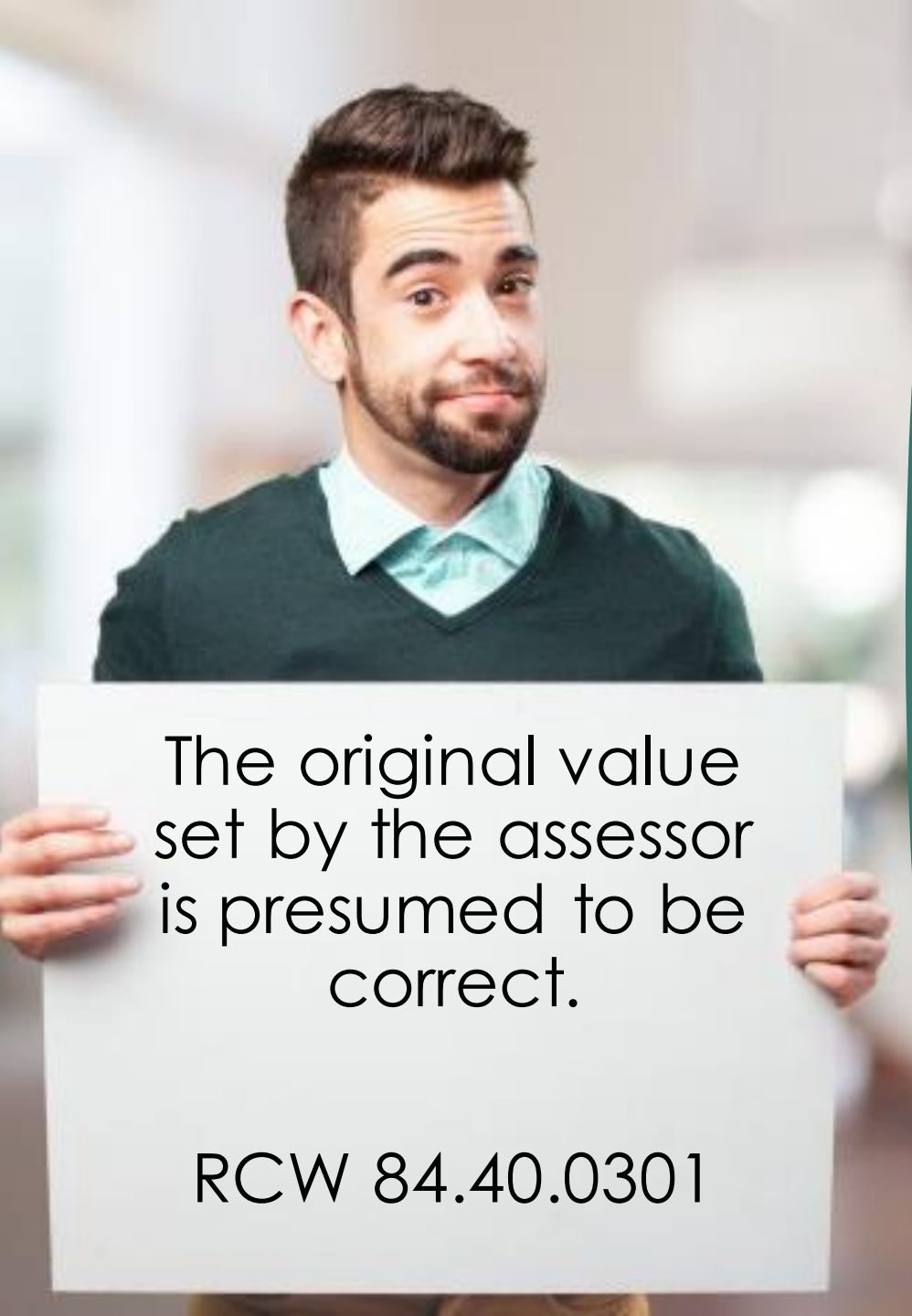
# Oath of Truthfulness

“Do each of you who will be testifying today affirm that the testimony you will give will be the truth?”

WAC 458-14-076(4)



Opening Remarks  
ensure the parties  
understand how  
the hearing will be  
conducted



The original value  
set by the assessor  
is presumed to be  
correct.

RCW 84.40.0301

## Presumption of Correctness

## Facts

- A statement that is true.
- A fact can be tested and proven.
- Examples of facts:
  - The sun is hot.
  - B is the second letter in the alphabet.
  - Friday is the day after Thursday.



## Opinions

- Someone's feelings or beliefs about a topic.
- Cannot be proven true or false.
- Key words associated with opinions:
  - Believe
  - Think
  - Should



Either party may present evidence or arguments to persuade the Board. The Board must weigh each item.



The burden  
rests  
with the  
Taxpayer...  
RCW 84.40.0301

## Evidence of Value – What can be used?

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(1) In making its decision with respect to the value of property, the board must use the criteria in RCW [84.40.030](#).

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(2) Boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date and within 5 years of the petition filing date (requirements of RCW [84.40.030](#), [84.48.150](#), and WAC [458-14-066](#) must be complied with).

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(3) Any sales not on January 1<sup>st</sup> must be adjusted to the value on January 1<sup>st</sup> of the disputed assessment year, reflecting market activity and using generally accepted appraisal methods.

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(4) More weight is given to similar sales occurring closest to the assessment date requiring the fewest adjustments for characteristics.



**I'VE FINALLY FINISHED**



**MY WORK**

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## Decisions & Reconsiderations

WAC 458-14-116

# Consider the following:

- ▶ **What am I deciding?** What is the disagreement or errors claimed, and whether that disagreement or errors are harmful such that, if fixed, would lead to a different result.
- ▶ **What is the applicable legal standard for what I am deciding?** The degree of evidence necessary to reach a level of certainty to prove or refute a particular assertion or claim and the level of deference to give the Assessor's decision/valuation.
- ▶ **Who bears the burden of meeting the legal standard?** Taxpayers generally have the responsibility to produce sufficient evidence and persuade you of their claims or assertions
- ▶ How do I weigh the evidence? What kinds of facts might prove this claim? What facts are reliable and credible, and what facts are irrelevant?

▶ Questions?

