

County Reviews

Auditors

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**Oversight
Authority**



Administration of property tax system



Education



An open notebook with a black cover and lined pages. A pair of black-rimmed glasses is resting on the top left page. A black pen is lying on the right page. The text "What is the process for BOE Reviews?" is overlaid on the left page in a dark teal color.

**What is the
process for BOE
Reviews?**

Common Topics in the Reviews

- Additional Evidence
- Good Cause Waiver of the Filing Deadline
- Forms
- Petition Log
- Complete Petition
- Orders





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Contact us

Description of Program or Service	Contact	Phone Number	E-Mail Address
Property Tax Administration / Policy	Danielle Sullivan, Assistant Director	(360) 534-1403	DanielleS@dor.wa.gov
Property Tax Program Manager	Mike Braaten	(360) 534-1404	MichaelB@dor.wa.gov
General Information / FAX	Receptionist	(360) 534-1400 (360) 534-1380	---
Advisory Appraisals	Sunny Liston	(360) 534-1423	SunnyL@dor.wa.gov
Annexation/Boundary Change Rules	Diann Locke	(360) 534-1427	DiannL@dor.wa.gov
Appraisals & Audits for Ratio Study	Rick Bell	(509) 885-9843	RickB@dor.wa.gov
Boards of Equalization	Ashleigh Palmer	(360) 534-1383	AshleighP@dor.wa.gov
Collection of Taxes/Treasurer Issues	Ras Roberts	(360) 534-1411	RasR@dor.wa.gov
Certification of Utility Values to Counties	Frank Dudley	(360) 534-1420	FrankD@dor.wa.gov
Code Area/Taxing District Boundary Changes & Maps	Susan Ragland	(360) 534-1369	SusanRa@dor.wa.gov
County Performance & Admin Program	Rikki Bland	(360) 534-1428	RikkiB@dor.wa.gov
Current Use/Open Space Assessment	Brian Moneymaker	(509) 987-1227	BrianM@dor.wa.gov

Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

All information in sections 1 – 4 must be completed (if applicable). The petition must be signed and dated. Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. You may appeal the assessed value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

Appeal of assessed value

To successfully appeal the assessed value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In section 3, you must list the reasons why you believe the assessed value is incorrect.

3. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the board may determine if all of the properties are assessed at their true and fair value. The board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

4. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

Sign and date the petition.

Additional information to support your estimate of value may be provided either with this petition or prior to 21 business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.

**Taxpayer Petition to the
_____ County
Board of Equalization for
Review of Real Property
Valuation Determination**

Official use only

Petition: _____

Date received: _____

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for _____ for taxes payable in _____ to the amount shown in section 2(b) on this form.

1 Owner information

Account/Parcel: _____

Owner: _____

Street address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

May be contact you by email? Yes No Email: _____

Name of petitioner or authorized agent: _____

2 True & fair value

A - Assessor's determination of true & fair value:	
Land:	\$ _____
Improvement/Bldgs:	\$ _____
TOTAL:	\$ _____

B - Your estimate of true & fair value:	
Land:	\$ _____
Improvement/Bldgs:	\$ _____
TOTAL:	\$ _____

Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____

I request the information the assessor used in valuing my property. Yes No

Continued...

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

3 Specific reasons why you believe the assessor's value does not reflect the true & fair market value.

Note: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Other issues relevant to your case: _____

4 Power of attorney

If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of petitioner: _____

I hereby certify I have read this petition and that it is true and correct to the best of my knowledge.

Signature of taxpayer or agent: _____ Date: _____

5 The property which is the subject of this petition.

Check all that apply:	
<input type="checkbox"/> Farm/Agricultural land	<input type="checkbox"/> Residential building
<input type="checkbox"/> Residential land	<input type="checkbox"/> Commercial building
<input type="checkbox"/> Commercial land	<input type="checkbox"/> Industrial building
<input type="checkbox"/> Industrial land	<input type="checkbox"/> Mobile home
<input type="checkbox"/> Designated forest land	<input type="checkbox"/> Open space/Current use land
<input type="checkbox"/> Other: _____	

 Reset form

Order of the
County Board of Equalization

Property owner:
Parcel number(s):
Assessment year: Petition number:
Date(s) of hearing:

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's true and fair value

Land \$
 Improvements \$
 Minerals \$
 Personal property \$
Total value \$⁰

BOE true and fair value determination

Land \$
 Improvements \$
 Minerals \$
 Personal property \$
Total value \$⁰

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

Dated this day of , (year)

Chairperson's signature:

Clerk's signature:

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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BOE Review Schedule

2024

Asotin
Cowlitz
Douglas
Franklin
Island
Jefferson
Kitsap
Lewis
Snohomish
Wahkiakum

2025

Adams
Clallam
Columbia
Klickitat
Mason
Spokane
Thurston
Whitman

