



EVIDENCE? PROVE IT!



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PRESUMPTION OF CORRECTNESS

THE ORIGINAL VALUE SET BY THE ASSESSOR IS PRESUMED TO BE CORRECT.

- It's really an assumption that the official knows the rules and applied them reasonably.
- Clear, cogent and convincing evidence is required to overcome the presumption.



Presumption applies to:

- original, certified assessed value*
- corrected values under manifest error*
- offers of stipulated values*
- Rcw 84.40.0301*
- _____



What would happen if there was no presumption of correctness?

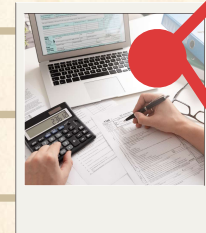
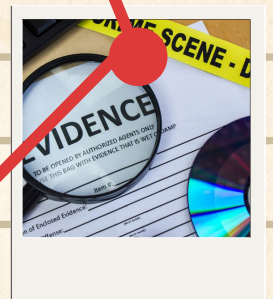
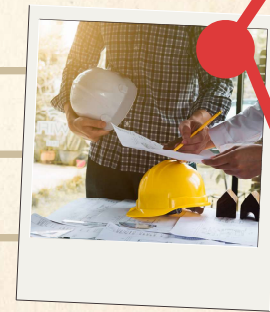
CLEAR, COGENT AND CONVINCING

THE TAXPAYER'S DOUBLE BARREL BURDEN

- Must show its 'highly probable' the assessor made an error.
- Must show specific amount of adjustment in value



What causes the burden of proof to shift to preponderance of evidence?





PREPONDERANCE

'MORE LIKELY THAN NOT' OR '51% SURE'

- *Weyerhaeuser Company v. Easter*
- Once the taxpayer proves the assessor erred, the taxpayer's suggested value can be considered under preponderance of the evidence.



When do evidence exchanges occur?



EVIDENCIARY DEADLINES

RCW 84.48.150 & WAC 458-14-066



*Within 60 days
of petition
submission*



*21 business
days before
the hearing*



*New
Evidence?*

VALUATION INFORMATION VS. EVIDENCE

**WHAT THE TAXPAYER IS
REQUESTING ON THEIR PETITION.**

- Taxpayers' expectation is side by side comps
- Valuation info could just be a link to county sales (residential)
- No rebuttal before hearing for either party

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





BOE CHOICES

IN CASES OF MISSED EXCHANGE DEADLINES OR
NEW EVIDENCE, WHAT CAN THE BOE DO?

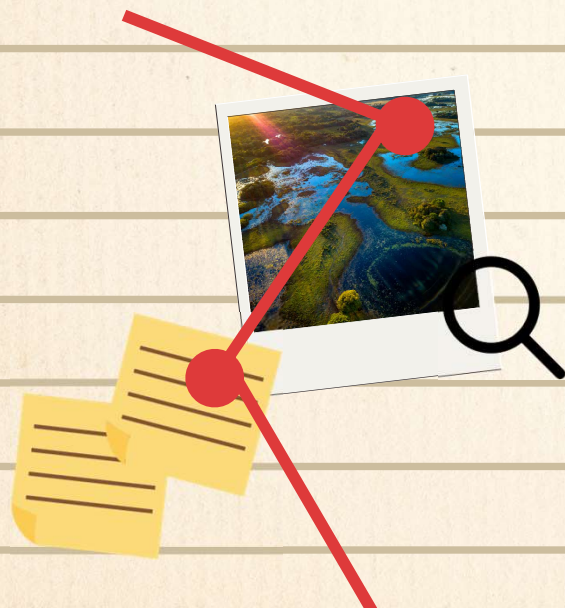
WAC 458-14-066(4)

- If there's **no objection**, consider the evidence and proceed.
- If there's an **objection**:
 - **Refuse** to consider late evidence.
 - **Postpone** allowing the parties to review any new evidence; or
 - **Proceed** but allow parties to submit new evidence for comment after the hearing.



What if the BOE is asking for more information?

EVIDENCE VS. ARGUMENT



"My property was damaged
and is worth less now."

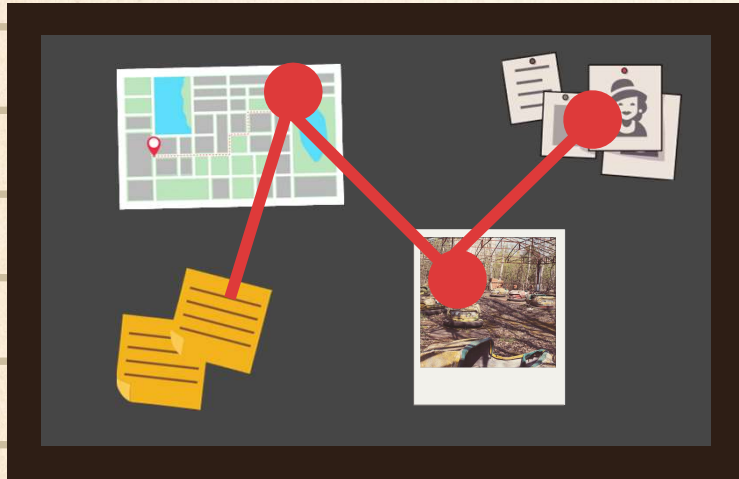
vs.

"HERE ARE PICTURES OF THE
EARTHQUAKE DAMAGE"

"HERE'S AN ESTIMATE FROM MY
CONTRACTOR AND IT WILL COST
\$50k TO FIX THE DAMAGE"

"HERE'S 5 COMPS FROM ACROSS
THE STREET WITH SIMILAR
DAMAGE"

IS IT **clear, cogent and convincing** **EVIDENCE?**

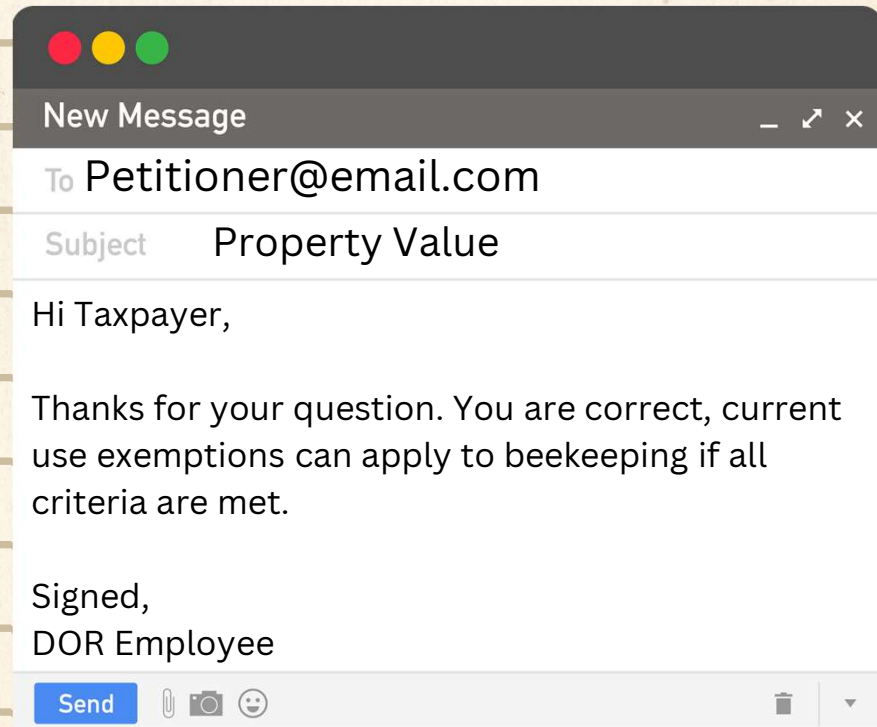


Dear BOE,

I am an appraiser for Big Appraiser Company. I agree with the petitioner, the assessor did not value the property correctly.



IS IT **clear, cogent and convincing** **EVIDENCE?**



IS IT clear, cogent and convincing EVIDENCE?



Video Clip: House shakes from passing trains.



Fincher, D. (Director). (1995). *Seven* [Film]. Arnold Kopelson Productions





RECAP

RCW 84.40.031
Presumption of
Correctness

01

WAC 458-14-066
Deadlines of exchange

03

Burdens of proof

02

Critical evaluation
of evidence

04

QUESTIONS?

