



# 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?



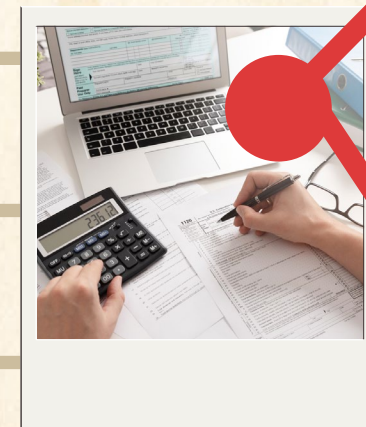
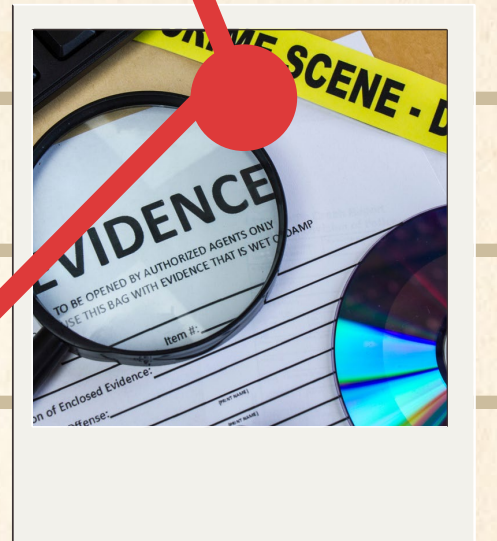
# CLEAR, COGENT AND CONVINCING

## 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







## 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.

# BOE CHOICES

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



What if the BOE is asking for more information?



# EXERCISES

In your breakout rooms:

- **Review** evidence provided for the exercise.
- **Discuss** with your colleagues: Does the taxpayer's evidence meet the clear, cogent and convincing standard?
- **Write** a board order based on the scenario.
- **Return** to the meeting and share your orders.

In each scenario, the Assessor is resting on the presumption of correctness.

You have 15 minutes to discuss, write and return to the meeting.







# 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?

