



Chapter 13: Boards of Equalization

Understanding the Appeal Process for Property Valuation &
Other Disputes

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Overview

Key Takeaways:

- The role of Boards of Equalization (BOEs) in property tax appeals.
 - Due Process and why it matters.
- Understanding various types of appeals, including valuation disputes and senior citizen exemption decisions.
 - Exemption and other special appeal considerations.
- The process, timelines, and best practices for managing appeals efficiently.
- Resources & less common appeal avenues.

To explain the role of Boards of Equalization and outline the steps involved in the administrative appeal process for property tax appeals, as governed by WAC 458-14. The focus is on how the property appeal process works and providing guidance on how to handle and process appeals.

The duties of the Board include:

- Establishing market value through equalization and hearing petitions regarding assessed valuations.
- Applying the appropriate burden of proof, distinguishing between **clear, cogent, and convincing evidence** and **preponderance of the evidence**.

Local boards are responsible for:

- Maintaining a fair, impartial, and unbiased forum. This includes refraining from taking sides or advocating for a particular position, even in an adversarial process.
- Avoiding **ex parte contact**, which means no discussions about the case with only one-party present.
- Rendering reasoned decisions that explain the facts, laws, and rationale behind the decision. This process is mandatory.

The Role of Boards of Equalization

Local Review of Property Tax Appeals

County-Specific: Each county has its own BOE appointed by the BOCC.

Purpose: To ensure property assessments are fair, accurate, and consistent across the county.

Composition: Typically, three appointed members, such as realtors or appraisers, attorneys, and local citizens.

Role:

To resolve disputes between property owners and the assessor's office, primarily related to property valuation.

Also hears disputes regarding other decisions made by the assessor's office unrelated to valuation, though valuation appeals make up the majority of cases.

Equalization: Occurs without an appeal, where the BOE compares assessments to ensure comparable properties are valued similarly.

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Administrative appeals provide an **inexpensive** and **simplified** process for taxpayers. These are **quasi-judicial** proceedings where **boards** offer an **impartial hearing environment** to ensure **due process** and **fair decisions** for both parties.

The Board's jurisdiction includes appeals related to Assessor determinations, such as:

- Changes in real and personal property values (RCW 84.48.010)
- Denials of senior citizen or disabled person exemptions (RCW 84.36.385)
- Denials of home improvement exemptions (RCW 84.36.400)
- Decisions regarding historic property (RCW 84.26.130)
- Forest land classification determinations (RCW 84.33)
- Current use determinations (RCW 84.34)
- Destroyed property determinations of percentage of reduction (RCW 84.70.010)
- Claims for real or personal property tax exemptions (RCW 84.36.010)

Must be directly appealed to Superior Court:

- Timberland application denial, Open Space Land Denial
- Destroyed property application
- Penalties and Interest, Additional or Compensating Tax

What is it & why is it important?



Key Elements:

1. **Notice:** Of the hearing.
2. **Right to Know Claims:** Each party should be aware of what has been submitted to the board.
3. **Opportunity to Be Heard:** To appear and present evidence.
4. **Reasonable Time:** To prepare one's case.
5. **Orderly Proceeding:** A structured process.
6. **Right to Cross-Examine:** And present rebuttal evidence.
7. **Impartial Tribunal:** The board must remain unbiased.
8. **Reasoned Decision:** The decision must be based on facts and law.

Importance in Property Tax Appeals:

1. **Fairness for All Parties:** Due process ensures both taxpayers and the assessor's office are treated fairly during the appeal process.
2. **Opportunity for Taxpayers:** Taxpayers can contest property assessments in a transparent and impartial environment.
3. **Opportunity for Assessors:** The assessor's office has the chance to present their findings and defend their assessments.
4. **Key Elements of Due Process:**
 - Notice of hearings
 - The right to present evidence
 - The right to a reasoned decision
5. **Ensures Trust and Integrity:** Adhering to due process promotes trust in the system and ensures decisions are based on facts and law.

Types of Appeals You May Encounter



Property Valuation Disputes

When taxpayers believe their property's assessed value is incorrect.



Senior Citizen & Disabled Person Exemption Disputes

Usually disputes of eligibility or level of exemption.



Special Classification or Exemption Decisions

Typically focus on taxpayer eligibility or property qualifications.

Once a property owner **timely** appeals, the Board must hear the matter and render a decision.

Valuation appeals:

- Commonly include disagreement with the market value, classification errors, or issues with property characteristics (e.g., square footage, improvements).
- Different description for the subject
- We are appraising different interests
- One or both parties is looking at the wrong data
- The appellant doesn't understand valuation, tax law, case precedents...

Exemption disputes:

- Typically focused on whether a taxpayer qualifies due to income, ownership, or other level of exemption.

Special Classification or Exemptions:

- Income and homesite removals are most common.
- Destroyed Property disputes are less common.
- Special Valuation on Historic Property and Improvements to Residences are extremely rare.

* There is no provision in state law to directly appeal property taxes.

Exemption Appeals

Eligibility:

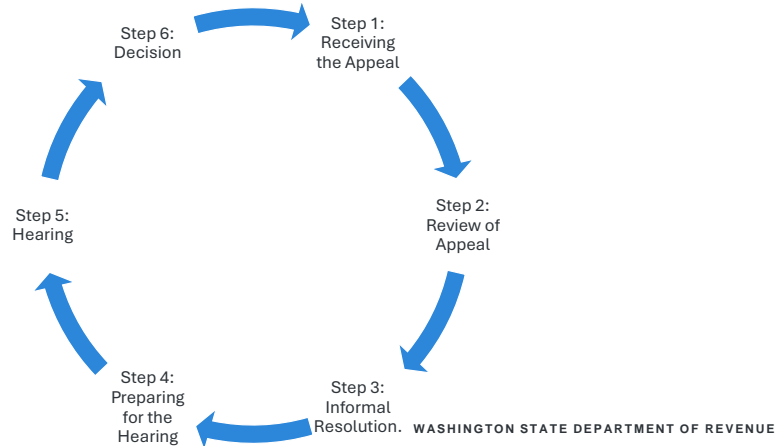
- Property owners can appeal if they believe they qualify for, or are being denied, exemptions based on factors such as age, income, or other criteria.
- They can also appeal if they disagree with the eligibility determination or believe they were incorrectly assessed, such as issues with the level of exemption, frozen value, market value, or the amount of reduction.
- Senior Citizen/Disabled Exemption requires reporting to Assessor. CU/DFL may require reporting and/or notice of continuance.

Important Considerations:

- Be familiar with and able to plain talk the laws which outline the eligibility criteria.
- If the taxpayer disputes the denial or amount of their exemption, ensure that you identify that all required income and verification documents were submitted and reviewed.
- Remember the BOE is determining if the thing that disqualified or remove the exemption is accurate, generally a yes or no question.

The Board of Equalization (BOE) is reviewing the Assessor's decision to modify, remove, or partially grant an exemption. The BOE's focus will be on understanding the underlying reason behind the Assessor's decision. For example, if the issue relates to income, the Board will examine the specific legal requirements for the exemption, how income is calculated according to those laws, and why, in this particular case, the taxpayer does not qualify for the exemption. This process ensures that the Assessor's decision aligns with the law and the facts of the case.

The Appeal Process – Step-by-Step



Boards of Equalization: these are your independent bodies that process and hear appeals of various county assessor determinations, and they equalize property values.

Board of Tax Appeals or BTA: this is a state-level administrative forum available to citizens and businesses to dispute their tax liability.

Key Questions:

- Is our data correct?
- Does the supplied data appear reasonable?

When Reviewing Valuations:

- Follow local policies and procedures for review.
- The appeal process is an opportunity to correct any mistakes.
- Don't confuse the taxpayer's right to appeal with your review duties.
- Don't be discouraged by a difficult taxpayer.
- Correct issues with minimal effort from the taxpayer, whenever possible (minimize impact).

Appeals & Discussion

How to save yourself time!

1

- Typically filed within 30 days of mailing the value or other notice.
- Board staff ensure that appeals are timely and verify that all required documentation (not including evidence) is provided *prior* to forwarding.

2

- For valuation appeals, review the submitted documentation to determine if you agree with the basis for the appeal.
- For exemption/classification appeals (e.g., senior citizen exemption), review claims against eligibility criteria and supporting documentation for new information.

3

- Parties are encouraged to engage in an informal review to discuss the issues before it goes to hearing.
- Be prepared to explain how the valuation was determined or how the exemption criteria were applied.

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How to Respond Effectively:

- Provide a clear description of the subject property.
- Educate taxpayers and hearing officers on the interest being assessed.
- Approach differences in data with an open mind, correct errors if possible.
- Educate taxpayers on appraisal process, laws, and requirements.
- Walk taxpayers through your processes.

What If We Agree? WAC 458-14-026

- When both parties agree, they can stipulate, under these conditions:
 - The assessment roll must be certified.
 - The taxpayer must have filed a timely petition.
 - A hearing has not yet occurred.
 - Both parties sign the stipulation.
- Any signed stipulation filed with the Board results in the petition's withdrawal.

Withdrawals: WAC 458-14-076

- Taxpayers may withdraw their petition in writing (email is acceptable).
- Requests must be submitted **no later than 2 days** prior to a hearing, unless the Board allows a later withdrawal.
- The Board is responsible for notifying the Assessor of the withdrawal.

Hearings & Decisions

What to do!

4

- Ensure all relevant documentation is provided to both the taxpayer and Board. Provide a clear summary of the assessed value and the reasoning behind it, as well as any relevant market data or comparable property sales (for valuation appeals).

5

- Both parties can present evidence and arguments to persuade the Board. Even if the evidence seems weak, the taxpayer can still present it for consideration.
- Be prepared to explain how the value was determined and why it is accurate.

6

- After the hearing, the Board evaluates all evidence and testimony, applies the correct standard of proof, and renders a decision.
- If either the property owner or Assessor is dissatisfied with the BOE's decision, they can appeal to the Washington Board of Tax Appeals (BTA).

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Orders: WAC 458-14-116

- State the facts and evidence supporting the decision, along with reasons for the outcome.
- Typically issued within 45 days of the hearing and mailed to both parties.
- The parties have 30 days to appeal to the Board of Tax Appeals (BTA), see order.

Changes Effective:

- **If value decreases:** becomes *effective on the mailing date*, even if appealed.
- **If value increases:** becomes *effective 30 days after the mailing date*, unless appealed.

Note: The BOE is the only body authorized to increase the property value.

Evidence: WAC 458-14-066

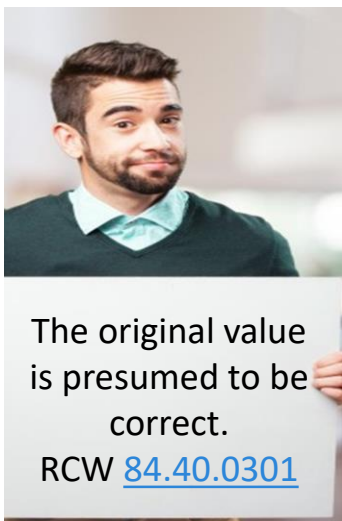
- Provide insight into how the value was developed, the more they understand the less likely they are to continue.
- Educate taxpayers on useful evidence.

Submission Deadline: at least **21 business days** before the hearing.

Includes:

- Comparable sales data
- Cost data
- Income data
- Maps
- Photos

Case Law, Statutes, and Rules: These are general principles, not considered evidence.



The Burden of Proof

Clear, Cogent, & Convincing:

- All valuation appeals start at this standard.
- May be overcome if evidence shows it is highly probable the assessed value is incorrect.
- The facts are clear, positive, and unequivocal in their implication.
- When taxpayers meet this burden, shifts to preponderance on those issues.

Preponderance:

- All non-valuation appeals start at this standard.
- May be overcome by evidence showing the issue is more likely than not (50% + anything).

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In a valuation appeal, the evidence must indicate it is highly probable the certified value is incorrect AND what the value is.

- If successfully overcome, the standard of proof shifts to the preponderance of the evidence, must now prove it is more likely than not that the value is wrong.

The standard of clear, cogent, and convincing evidence changes to a preponderance of the evidence in the following situations:

- **Values have been corrected:** For example, if the Assessor recommends a reduced value to the Board of Equalization (BOE).
- **Valuation methods have been invalidated:** For example, if the taxpayer demonstrates depreciation not applied when using the cost approach.
- **The Assessor admits error:** If the Assessor acknowledges a mistake, this serves as clear, cogent, and convincing evidence that the original assessment was flawed. In this case, the standard shifts to preponderance of the evidence.
- **The issue is not a valuation issue:** For example, in cases of current use removal, where the decision is typically a simple yes or no.

Finally, it is important to remember that the taxpayer has a two-part obligation: they must prove both an error on the part of the assessor and the specific amount of the value adjustment. If the taxpayer fails to do this, the Board must use its judgment to determine how much, if any, adjustment is appropriate.



When does it all happen?

Filing Deadlines:

- Appeals must generally be filed within 30 days of the mailing date of the notice or determination.
- For senior citizen exemption appeals, ensure that taxpayers are aware of the deadlines for applying for exemptions and challenging denial decisions.

Hearings:

- Hearings usually occur between mid-November and mid-May.
- Generally limited time to present your case, so prepare.
- Ensure the taxpayer feels heard even when you don't agree with them.

Board Decision:

- After the hearing, the BOE is required to issue a decision. Adverse decisions can be appealed by either or both parties to the Washington Board of Tax Appeals (BTA).

Filing Deadlines (WAC 458-14-056):

- Filed by **July 1st** of the assessment year or **30 to 60 days** after the NOV is mailed.
- Filed after **July 1st** must include a copy of the revaluation notice.
- If untimely without a waiver, the petition is dismissed, with notice to taxpayer.
- **Good cause waiver decisions** are final.

Mandatory Waiver Criteria:

- No valuation notice was sent for the current assessment year;
- No change in property value from the previous year;
- Property is in an annually **revalued** area (currently, all parcels qualify);
- Request is made within a reasonable time (determined by the local board).

Board Discretion Waivers:

- Death or serious illness of taxpayer or family member
- Taxpayer absent from home for 15 of 30 days before the deadline
- Reliance on misleading advice from BOE or Assessor
- Natural disaster
- Postal service delay or loss

Complete Petitions (WAC 458-14-056(5)):

- Must answer all relevant questions on the form (generally boxes 1-5 only).
- Must provide sufficient information to explain the reasons for the appeal (as determined by the board).

- **Documentary evidence** is not required for a petition to be complete.

Incomplete Petitions:

- Petitions that only state vague reasons (e.g., “The Assessor’s value is too high” or “The taxes are excessive”) are incomplete.
- Incomplete petitions will be returned with a request for missing information, with a deadline to correct.
- Non-compliance may result in dismissal, which can be appealed to the BTA.

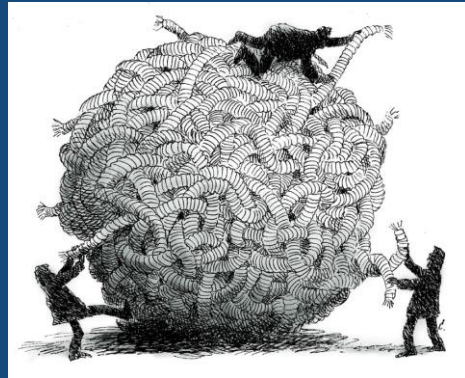
Best Practices and Suggestions

- **Communication:** Always maintain clear and open communication with taxpayers. A well-explained process helps resolve many disputes before they escalate to a formal appeal.
- **Documentation:** Keep accurate records of all appeals, decisions, and communications. Proper documentation is essential for both resolving the appeal and for future reference if further appeals occur.
- **Timeliness:** Make sure all appeals are handled within the deadlines. Missing deadlines can delay the process and lead to complications for both the taxpayer and the assessor's office.
- **Be Prepared:** Be ready with evidence that clearly justifies the valuation or exemption decision. The more organized and thorough your preparation, the smoother the hearing will go.

Keys to Success

Before, During, & After an Appeal

- The key to success in navigating appeals is clear communication, timely processing, and thorough preparation.
- Use the hearing to enhance your written materials.
- Remember who your audience is, what do they know about the issue at hand.
- Many of the board members are volunteers and may have limited experience in this field.
- Your reasoning doesn't have to be complicated to be right.



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In a typical hearing you'll have 10-15 minutes to present your case so use these tips:

- 1. Determine the objective of your message.** If you don't know your desired outcome, you might as well not give the presentation.
- 2. Select three or four key points of the case.** Critical arguments or facts in support of your position.

An example opening may be: "Today we're going to cover the 3 key points used to accurately appraise this property. First, we will discuss the subject property and its neighborhood; second, the key points of comparison; and finally, how to apply these key points of comparison to the subject property."

- 3. Describe policies, techniques, strategies, property concepts, and ideas in terminology that the listener (hearing officer) can understand.** This doesn't mean you can't use technical or legal terms, but when you do, be sure to use an example, analogy, metaphor, or story to help your listener make the connection between what they already know and the information you wish to give them. **Example:** Trending = "A rising tide floats all boats".

- 4. Tell stories.** Listeners who do not share your knowledge of the specific process have no real interest in the details of how the process works. Tell them what was discovered, what the overall results were, and what overall cost savings have been derived accordingly, and they will be hanging on every word.

- 5. Review.** Reviewing important information is essential if you want the audience to remember the information you are presenting.

Most of time you will rebut evidence or arguments from the taxpayer.

- Sometimes the taxpayer will not submit any evidence, but it's a one-sided requirement to

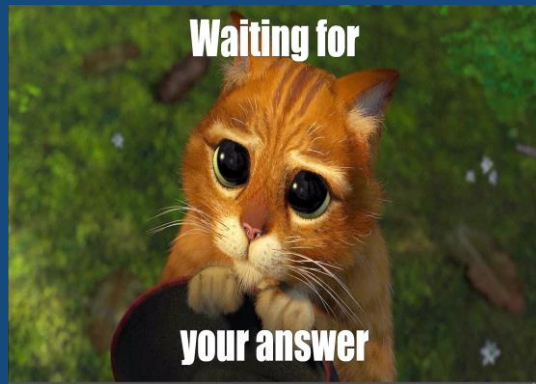
prove the value wrong.

- If you want, you can rest on your presumption of correctness.
 - However, it's recommended you appear at the hearing as a one-sided argument can be compelling.

Washington State Board of Tax Appeals

What do you need to know?

- Composed of 3 members serving 6-year terms, with Tax Referees working under them.
- De Novo Review: BTA hears appeals from the start, allowing new evidence, testimony, and arguments.
- Presumption of correctness applies to original certified value but not to BOE values.
- Formal vs. Informal: Formal appeals involve legal issues and discovery, and can be appealed to Superior Court. Informal appeals are most common and are final with no further appeal.



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Failure to Prosecute: If the appellant fails to provide information, case may be dismissed. A "statement of reliance" is required for presumption of correctness.

Types of Appeals:

- Appeals of BOE Orders
- Appeals of Department Decisions (e.g., reconvene, exemptions, excise taxes)
- Direct Appeals: Must be requested by taxpayer after filing with the BOE; requires signatures from taxpayer, assessor, and BOE members.

Formal vs. Informal Appeals:

- **Formal:** Involves discovery or legal issues, decisions appealable to Superior Court. Usually handled by PA.
- **Informal:** Most common (90%), typically filed Pro Se. BTA's decision is final.

Parties can challenge the BTA's decision within 20 days on factual/legal grounds, with no new evidence presented.

BTA reviews its decision for supported facts, correct legal standards, and reasonable application of the law.

Refunds & Judicial Appeals

RCW [84.69.020](#) & RCW [84.68.020](#)



- **Pay Taxes Under Protest & File a Lawsuit:** This process typically requires the assistance of an attorney.
- **Administrative Refunds:** These occur as a result of decisions made by the Board of Equalization (BOE), Board of Tax Appeals (BTA), or the courts. They may also arise from actions taken by the Treasurer or Assessor.
- **Small Claims:** Limited to disputes involving \$200 or less in taxes per year, so it's rarely used. This option allows taxpayers to resolve minor issues, and the claim is filed with the Assessor's Office.

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1. Judicial appeals: RCW 84.68.020 **recourse for disagreement with the taxes – not free**
 - Filed in superior or federal court by June 30th of the following year.
 - An example: Argued they were unincorporated and so were outside taxing district, therefore, disagreed with the taxes.
 - Reasons for protest must be made in writing
 - Adverse decisions are appealable through the appellate court system.
 - Refunds: Bear interest at the short-term U.S. Treasury securities rate
 - WAC 458-18-215 outlines the process
2. Administrative Refunds: RCW 84.69.020
 - Errors in description
 - Clerical errors in extending tax rolls
 - Computation errors
 - Improvements that do not exist (as of January 1st vacant land, building should have been picked up as new construction)
3. Small Claims: RCW 84.68.110
 - 3 year limitation, filed with the assessor
 - Maximum refundable amount is \$200/year
 - Errors in description
 - Double assessments – charged/paid twice
 - Manifest errors

Resources:

- **WAC 458-14:** [\[Link to full text\]](#)
- **RCW 84.48:** [Equalization of Assessments.](#)
- **Local BOE Contact Information:** [\[PTRC County Contacts\]](#).
- **Washington Board of Tax Appeals (BTA):** [\[Website\]](#).
- **Other Resources:** [Manual](#), [Publication](#), [Reviews](#), [Property Tax Advisories](#), [Property Tax Special Notices](#)



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458-14-001 Boards of Equalization—Introduction

458-14-005 Definitions

458-14-015 Jurisdiction of County Boards of Equalization

458-14-025 Assessment Roll Adjustments Not Requiring Board Action

458-14-026 Assessment Roll Corrections Agreed to by Taxpayer

458-14-035 Qualifications of Members—Term—Organization of Board—Quorum—Adjournment—Alternate and Interim Members

458-14-046 Regularly Convened Session—Board Duties—Presumption

458-14-056 Petitions—Time Limits—Waiver of Filing Deadline for Good Cause

458-14-066 Requests for Valuation Information—Duty to Exchange Documentary Information—Time Limits

458-14-076 Hearings on Petitions—Withdrawal

458-14-087 Evidence of Value—Admissibility—Weight

458-14-095 Record of Hearings

458-14-105 Hearings—Open Sessions—Exceptions

458-14-116 Orders of the Board—Notice of Value Adjustment—Effective Date

458-14-127 Reconvened Boards—Authority

458-14-136 Hearing Examiners

458-14-146 Conflicts of Interest

458-14-156 Training Seminars

458-14-160 Continuances—Ex Parte Contact

458-14-170 Appeals to the State Board of Tax Appeals

458-14-171 Direct Appeals to the Board of Tax Appeals



Contact Us

For any questions or to get help
from our experts



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Questions?