

Legal Fundamentals, Rules & Procedures – Reference Materials

2025 BOE/BTA Training for Assessors

October 2025 Tumwater

TABLE OF CONTENTS

IAOO: Standard on Assessment Appeal.....	1
Assessor Reference Manual Chapter on Appeals	9
Protesting Your Valuation Flow Chart	14
Sample BOE Taxpayer Petitions	16
Answers to BOE Petitions	19
Sample BOE Stipulation	25
Sample BOE Order	27
BTA Informal Property Tax Appeal Form	30
BTA Response to Informal Appeal Form.....	33
BTA Stipulation Form	36
BTA Sample Decision	38
Interrogatories and Requests for Production Template	52
Notice of Deposition Template.....	66
Deposition Subpoena Template	69

IAAO: Standard On Assessment Appeal

Standard on Assessment Appeal

Approved July 2016

International Association of Assessing Officers

This standard replaces the January 2014 *Standard on Assessment Appeal*. IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO). The objective of the IAAO standards is to provide a systematic means for assessing officers to improve and standardize the operation of their offices. IAAO standards are advisory in nature and the use of, or compliance with, such standards is voluntary. If any portion of these standards is found to be in conflict with national, state, or provincial laws, such laws shall govern. Requirements found in the *Uniform Standards of Professional Appraisal Practice (USPAP)* also have precedence over technical standards.

Acknowledgments

At the time of the 2016 revision (approved July 2016) the Technical Standards Subcommittee was composed of Alan Dornfest, AAS, Subcommittee Chair, Josh Myers, Carol Neihardt (associate member); Wayne Forde, August Dettbarn, Bill Marchand, and Chris Bennett, staff liaison. The chair of the Research and Standards Committee was Doug Warr.

Revision Notes

Revisions were limited to section 5 in July 2016.

Minor revisions were to Sections 4.0, 4.1, and 7.0 were approved in January 2014.

Published by
International Association of Assessing Officers
314 W 10th St
Kansas City, Missouri 64105-1616

816/701-8100
fax: 816/701-8149
<http://www.iaao.org>

ISBN 978-0-88329-220-4

Copyright © 2016 by the International Association of Assessing Officers
All rights reserved.

No part of this publication may be reproduced in any form, in an electronic retrieval system or otherwise, without the prior written permission of the publisher. However, assessors wishing to use this standard for educating legislators and policymakers may photocopy it for limited distribution.

Published in the United States of America.

Contents

1. Scope	5
2. Introduction	5
3. Structure of the Recommended Appeal System for Locally Assessed Property	5
3.1 Informal Review by the Assessor.....	5
3.2 The Local or Regional Appeal Board	6
3.3 The State or Provincial Property Tax Tribunal	6
3.4 The Courts	6
4. Structure of the Recommended Appeal System for Centrally Assessed Property	6
4.1 Central Assessment Appeal Board	7
4.2 The Courts	7
4.3 Information To Be Provided Prior to Hearings	7
5. Qualifications of Appeal Board and Tribunal Officials	7
6. Notification and Appeals	7
6.1 Notice of Assessment.....	8
6.2 The Local or Regional Appeal Board	8
6.3 The State or Provincial Property Tax Tribunal	8

Standard on Assessment Appeal

1. Scope

This standard provides broad guidance for property assessment appeals initiated by taxpayers. It does not address specific instances as required by local laws and regulations, nor does it apply to appeals between taxing districts and assessment agencies or between different levels of assessment agencies (e.g., local versus state). This standard is not intended to recommend a single-model appeal procedure applicable to all assessment jurisdictions. Rather it suggests the features of a simple, understandable, responsive, cost-conscious appeal system that will be effective in addressing assessment inequities. The recommendations contained in this standard should be considered in the context of the entire property tax system. For example, the recommendations in Section 6 concerning the timing of assessment notices and appeal filings should be viewed in the context of providing sufficient time for the appeal process without unduly delaying tax collections or restricting appellant rights.

In this standard, the term *assessor* means any local, state, or provincial authority that has primary responsibility for assessment of property. The term *property owner* signifies the person or entity liable for property taxes. It is understood that a representative or agent may be acting on behalf of the property owner during an appeal.

2. Introduction

Assessment appeals are an important component in the assessment process. Appeals provide an opportunity for property owners to meet with the assessor to inquire about their assessments and to learn about assessment and appeal procedures. In the case of disputes about assessments, an appeal system should provide opportunities for both informal meetings with the assessor and formal hearings before independent bodies to resolve disputed issues and thus assure the public that assessments are correct, fair, and equitable.

Key to any assessment appeal system is an open and transparent process that relies on a clearly written set of procedures and provides due process.

3. Structure of the Recommended Appeal System for Locally Assessed Property

There are two aspects of an assessment appeal: matters of valuation or fact, such as the amount of an assessment, and matters of law, such as interpretation of statutes. Matters of valuation or fact should be addressed at the administrative level, with the state or provincial property tax tribunal the final resort for administrative appeals.

For locally assessed property, the appeals system should consist of

1. Informal appeal
2. One or more levels of formal appeal
3. Court of law.

At each of these levels, the appeal body should publish and make available deadlines, operating procedures, rules, and regulations so that all parties understand what is required of them and how the appeal will be conducted.

The second level of appeal is handled by administrative or quasi-judicial appeal boards and tribunals, which are concerned primarily with the accuracy of assessments for specific classes of properties, taxpayers, or areas. These boards and tribunals should provide a broad base of expertise to determine individual assessments.

Further appeals of the legality of an assessment are dealt with by the courts assigned jurisdiction over matters of law. An appeals system should direct taxpayers to the appropriate court and explain the procedures for filing an appeal.

3.1 Informal Review by the Assessor

Property owners may seek informal review of an assessment notice for the following reasons:

- Factual error, that is, a data collection or clerical error
- Equity and uniformity claim of discriminatory level of assessment
- Belief that the valuation is inaccurate
- Exemption, classification, or assessment limitation.

An objection on any of these grounds may not technically be an appeal but should be stated in writing (or in an acceptable electronic substitute) and dated. All requests for an informal hearing should be recorded and acknowledged so that the property owner does not inadvertently lose the right to appeal because of lack of timeliness.

The appeal process should begin with an informal consultation between the assessor and the property owner in order to

- Identify and document errors
- Review the equity and uniformity of assessment

- Determine what issues (facts) the parties to a valuation dispute can agree on, such as
 - Clarification of the property owner’s concern or basis for dispute
 - Property characteristics
 - Property boundaries, use, or classification
 - Gross and net income and other relevant financial data
 - Particulars of a sale
 - Construction costs
- Identify and clarify the basis for an exemption or assessment limitation claim.

This informal consultation may, at the option of the property owner, be a face-to-face meeting, telephone conference, or correspondence by mail, fax, or electronic mail. An informal consultation allows both parties to consider their positions before a formal appeal is filed. The informal process is highly recommended because it allows a large number of property owners to obtain information, state their grievances, and resolve their appeals in a simple, low-cost manner. At this level, the property owner should be able to receive information and provide responses to broad requests. Strict confidentiality of information must be maintained as required by statute, rules and regulations, and specific operating procedures. The property owner or representative should be provided with a copy of the jurisdiction’s confidentiality policy to prevent misunderstandings concerning what is and what is not protected as confidential.

After this informal review, the assessor’s office should notify the property owner of its findings and provide information about the next level of review and the forms required to file a formal appeal.

The property owner who decides to file a formal appeal should be required to state the grounds of the appeal in writing on an appeal form or in a letter documenting the relief desired. This document and any written decision resulting from the informal appeal, if available, should be prerequisites to any further appeal.

3.2 The Local or Regional Appeal Board

The local or regional appeal board should serve as the first level of formal appeal for the following purposes:

- Determine property value or classification
- Rule on equity or uniformity issues
- Consider claims for property tax exemption.

For matters within its authority, the board may initiate an investigation into assessments or practices that merit review by an outside authority. Such investigations should be undertaken only after records have been reviewed and the assessor’s decisions or actions provide

compelling evidence that an investigation is warranted. A mechanism should be made available for reporting the outcomes of investigations to the public.

Procedures should be established requiring disclosure of all issues and principal arguments before the formal hearing convenes.

After this level of review, the appeal board should notify the property owner of its findings and provide information about the next level of review and the forms required for filing a formal appeal.

The property owner who decides to appeal to the next level should be required to state the grounds of the appeal in writing on an appeal form or in a letter documenting the relief desired. This document and the written decision resulting from the local or regional appeal, if available, should be prerequisites to any further appeal.

3.3 The State or Provincial Property Tax Tribunal

The state or provincial property tax tribunal should be the final administrative arbiter for individual appeals. However, unresolved legal and appraisal issues may be appealed to the courts. For efficiency, state or provincial property boards may constitute the only level of formal appeal before appeal to the courts.

After this level of review, the appeal board should notify the property owner of its findings and provide information about the next level of review and the forms required for filing a formal appeal

The property owner who decides to appeal to the next level should be required to state the grounds of the appeal in writing on an appeal form or in a letter documenting the relief desired. This document and the written decision resulting from the local or regional appeal, if available, should be prerequisites to any further appeal.

3.4 The Courts

When administrative remedies including arbitration have been exhausted, taxpayers and agencies may appeal to the courts unresolved matters of law and fact, such as interpretation of statutes, eligibility for exemptions, or the jurisdiction of appellate boards and tribunals, as well as unresolved questions of value.

4. Structure of the Recommended Appeal System for Centrally Assessed Property

For those property valuations or assessments completed by a central assessment agency, such as railroads, telecommunications properties, and public utilities, the authority for review is different than that for local assessment appeals. However, the general structure of a system that promotes informal review and then formal

appeal, if necessary, should be similar to that recommended in Section 3 for locally assessed property.

The general aspects of an appeal of an assessment for centrally assessed property are the same as those for locally assessed property: matters of fact, valuation, uniformity, classification, and matters of law.

Matters of fact, classification, valuation, and uniformity should be reviewed at an informal level of appeal between the taxpayer and the assessment agency. Efforts should be made to resolve the issues or errors of fact at an informal conference to eliminate further appeal or litigation to a higher administrative or tax appeal court.

Matters of law should be reviewed by state boards of appeal, boards of equalization, or tax tribunals. At each of these levels, the appeal body should publish operating procedures or rules and regulations and make them readily available to taxpayers, so all parties understand what is required of them and how the appeal will be conducted. These levels of appeal should be chiefly concerned with the accuracy of assessments, use of generally accepted appraisal methods, proper allowance of exemptions, and the uniformity of assessments. Boards and tribunals should use a broad base of expertise to evaluate assessment and valuation procedures.

4.1 Central Assessment Appeal Board

The central assessment appeal board should serve the following purposes:

- Provide for a direct appeal from the assessing agency's final decision on the assessed value of a company or property
- Provide a direct avenue for review of disputes on equity or uniformity issues
- Examine claims for property tax exemptions
- Initiate a review of the contested issues relating to the property under litigation. Such review should be undertaken in the form of a *de novo* hearing based on written and oral testimony.

The board should maintain a complete transcript of the proceedings with all exhibits attached. The board should hold a hearing within a reasonable amount of time because funds paid in protest are unavailable to the general budget or to the taxpayer, who may be entitled to a refund. In many instances, central assessment appeals can carry forward for many months or years depending upon the nature and complexity of the case. Every effort should be made to achieve timely resolution.

4.2 The Courts

When all administrative remedies at the central assessment board or hearing board level have been exhausted and taxpayers or agencies need further legal relief on unresolved issues of law or questions of mixed

law and fact, such as the interpretations of statutes, applications of rules and regulations, and calculations of amended or upheld valuations, the taxpayers or agencies may appeal to the courts. These may be district courts, appellate courts, or the supreme court of the state or province. In some instances, the final level of review may be the highest court of the land. Final decisions set precedents that may be followed to avoid re-trial of the same issues.

4.3 Information To Be Provided Prior to Hearings

Prior to any hearing at the administrative hearing level, the appellant should provide the central assessment agency with a statement outlining unresolved issues to be raised at the hearing. This may be done by using standardized appeals forms or an appeal format adopted by the central assessment agency. Specific procedures should be established for disclosure of all issues, principal arguments, and evidence before the formal hearing convenes.

5. Qualifications and Training of Appeal Board and Tribunal Officials

Tribunals and appeal boards should comprise individuals such as real estate appraisers, real estate brokers, mortgage loan officers, public accountants, and lawyers, who have knowledge of property tax principles, laws, and ratio studies. To exercise these duties, board members should attend formal training on the duties of the board or tribunal, and demonstrate competency.

A review and appeal board or tribunal at any level should have the authority to adjust individual assessments and may have the authority to broadly adjust assessments and assessment levels within a jurisdiction.

A member of an appeal board or a state or provincial tax tribunal who has a conflict of interest, a personal bias or prejudice, or an interest in a property, either apparent or not, must disclose the conflict and may, upon his or her own volition or at the request of an appellant, a respondent, or the assessor, be recused from hearing a specific appeal or appeals.

6. Notification and Appeals

The appeal procedure should provide adequate time for property owners to inquire informally about their assessments and to file informal protests with the assessor and for the assessor to render a written decision on each such appeal. Time also should be provided for property owners to file formal appeals of those decisions with the appeal board and for the board to act on all such appeals. All appeals to the board should be decided, if possible, before tax bills are issued. However, the period provided for appeals should not be so long as to delay tax collections unreasonably. Appeals

on complex properties, such as those assessed by the state or province, may require more time than a typical appeal period; thus, tax collection may have to proceed based upon the appealed value or on the amount of value not in dispute.

6.1 Notice of Assessment

When an assessment is changed, a notice of assessment that identifies the property, the property owner, the estimated market value, and the assessed value of the property should be mailed to each property owner.

The assessment notice should include material briefly explaining the appeal procedure. The property owner should be required to outline the reasons for objecting to or questioning the assessment. Adequate time from the date of mailing of the notice should be allowed for receipt of the objections. Objections received after this time limit should not be considered, unless the property owner shows just cause under statutory extension provisions.

The assessor should be given adequate time to respond to the objection by reviewing assessment records, inspecting the property, and interviewing the property owner. All results (decisions or withdrawals) should be sent in writing to all parties in all cases. With the written decision, the assessor should include appropriate forms for appeal to the local or regional appeal board.

6.2 The Local or Regional Appeal Board

The property owner should be allowed adequate time from the date of mailing of the written decision to appeal that decision to the local or regional tax appeal board. The local or regional tax appeal board should establish a timely schedule for hearings of either the record or a de novo case. Rules and regulations should advise a property owner or taxpayer of the type of case to be heard. After a hearing, the local or regional appeal board should be required to send a written decision to the parties and include the appropriate forms for appeal to the state or provincial property tax tribunal.

6.3 The State or Provincial Property Tax Tribunal

The property owner or taxpayer should be allowed adequate time from the date of mailing of the decision of the local or regional appeal board to appeal that order to the state or provincial property tax tribunal. The state or provincial property tax tribunal should establish a timely schedule for hearings.

7. The Hearing

The hearings of the boards or tribunals should be open to the public, and a complete transcript should be made of all proceedings. Notification of the hearing time and place should include the time allotted to the case and a brief explanation of procedures and rules of evidence.

To expedite appeals, boards, regardless of size, should have the option of sitting in smaller panels or of having appeals heard by a single board member, or master. Further, if the appeal warrants, the panel could request that the materials be put into an expedited written briefing by the parties. A final decision would still reside with the entire board.

The assessor or appropriate assessing personnel should provide, under oath, copies of the original assessment, ratio study data, if applicable, and a copy of any previous decision. Witnesses should be allowed to provide expert testimony in support of the assessing jurisdiction's actions.

Once under oath, the property owner should be given adequate time to explain why the decision should be altered. This explanation may be supported with written evidence and the testimony of expert witnesses.

An oral decision, if possible, can be given at the hearing or the matter can be reserved and a written decision provided after consideration. An oral decision would, of necessity, have to be followed by a written decision. Decisions should be rendered within a reasonable amount of time from the conclusion of the hearing. Timeliness of decisions is critical to all involved, especially if the decision is subject to further appeal.

Assessor Reference Manual Chapter on Appeals

CHAPTER 11 – Appeals

11.1 Board of Equalization

<u>RCW 84.08.020</u>	Additional powers – To advise county and local officers – Books and blanks – Reports.
<u>RCW 84.08.060</u>	Additional powers – Powers over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
<u>RCW 84.08.130</u>	Appeals from county board of equalization to board of tax appeals – Notice.
<u>RCW 84.40.020</u>	Assessment date — Average inventory basis may be used — Public inspection of listing, documents, and records.
<u>RCW 84.40.038</u>	Petition county board of equalization – Limitation on changes to time limit – Waiver of filing deadline – Direct appeal to state board of tax appeals.
<u>RCW 84.40.150</u>	Sick or absent persons – May report to board of equalization.
<u>RCW 84.40.320</u>	Detail and assessment lists to board of equalization.
<u>RCW 84.48.010</u>	County board of equalization – Formation – Per Diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
<u>RCW 84.48.014</u>	County board of equalization – Composition of board – Appointment – Qualifications.
<u>RCW 84.48.018</u>	County board of equalization – Chairman – Quorum.
<u>RCW 84.48.022</u>	County board of equalization – Meetings.
<u>RCW 84.48.026</u>	County board of equalization – Terms – Removal.
<u>RCW 84.48.028</u>	County board of equalization – Clerk – Assistants.
<u>RCW 84.48.032</u>	County board of equalization – Appraisers.
<u>RCW 84.48.034</u>	County board of equalization – Duration of order.
<u>RCW 84.48.036</u>	County board of equalization – Annual budget.
<u>RCW 84.48.038</u>	County board of equalization – Legal advisor.
<u>RCW 84.48.042</u>	County board of equalization – Training school.
<u>RCW 84.48.046</u>	County board of equalization – Operating manual.
<u>RCW 84.48.065</u>	Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.
<u>RCW 84.48.140</u>	Property tax advisor.
<u>RCW 84.48.150</u>	Valuation criteria including comparative sales to be made available to taxpayer – Change.
<u>WAC 458-14-001</u>	Boards of equalization – Introduction.
<u>WAC 458-14-005</u>	Definitions.

<u>WAC 458-14-015</u>	Jurisdiction of county boards of equalization.
<u>WAC 458-14-025</u>	Assessment roll corrections not requiring board action.
<u>WAC 458-14-026</u>	Assessment roll corrections agreed to by taxpayer.
<u>WAC 458-14-035</u>	Qualifications of members – Term – Organization of board – Quorum – Adjournment – Alternate and interim members.
<u>WAC 458-14-046</u>	Regularly convened session – Board duties – Presumption – Equalization to revaluation year.
<u>WAC 458-14-056</u>	Petitions – Time limits – Waiver of filing deadline for good cause.
<u>WAC 458-14-066</u>	Requests for valuation information – Duty to exchange information – Time limits.
<u>WAC 458-14-076</u>	Hearings on petitions.
<u>WAC 458-14-087</u>	Evidence of value – Admissibility – Weight.
<u>WAC 458-14-095</u>	Record of hearings.
<u>WAC 458-14-105</u>	Hearings – Open sessions – Exceptions.
<u>WAC 458-14-116</u>	Orders of the board – Notice of value adjustment – Effective date.
<u>WAC 458-14-127</u>	Reconvened boards – Authority.
<u>WAC 458-14-136</u>	Hearing examiners.
<u>WAC 458-14-146</u>	Conflicts of interest.
<u>WAC 458-14-156</u>	Training seminars.
<u>WAC 458-14-160</u>	Continuances – Ex parte contact.
<u>WAC 458-14-170</u>	Appeals to the state board of tax appeals.
<u>WAC 458-14-171</u>	Direct appeals to board of tax appeals.

Other References

<u>AGO 1971, No. 37</u>	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
<u>AGO 1971, No. 31</u>	Taxation – Real property – Application of tax exemption provided under Chapter 288, Laws of 1971, 1st Ex. Sess., to heirs or grantees of a tax exempt property owner.
<u>AGO 1972, No. 23</u>	Taxation – Real property – Exemption – Elderly – Sale to noneligible grantee – Portion of tax to be paid.
<u>AGO 1973, No. 16</u>	Offices and officers – County – Board of equalization – Taxation – Jurisdiction of county board of equalization to increase property tax valuation without notice.
<u>AGO 1977, No. 21</u>	Districts – Diking – Elections – Eligibility of contract purchasers to vote in diking district elections.
<u>AGO 1986, No. 3</u>	Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.
Court of Appeals Division No. 1	University Village v. King County - Total Market Value

Court Cases

Island County on Assessment Ratios v. Dept. of Revenue (1972) 81 W2d 193, 500 P2d 756.
Niichel v. Lancaster (1982) 97 W2d 620, 647 P2d 1021.

11.2 Board of Tax Appeals

<u>RCW 82.03.010</u>	Board created.
<u>RCW 82.03.020</u>	Members – Number – Qualifications – Appointment.
<u>RCW 82.03.030</u>	Terms – Vacancies.
<u>RCW 82.03.040</u>	Removal of members – Grounds – Procedure.
<u>RCW 82.03.050</u>	Operation on part time or full time basis – Salary – Compensation – Travel expenses.
<u>RCW 82.03.060</u>	Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee – Restriction on leaving board.
<u>RCW 82.03.070</u>	Executive director, tax referees, clerk, assistants.
<u>RCW 82.03.080</u>	Chairman.
<u>RCW 82.03.090</u>	Office of board – Quorum – Hearings.
<u>RCW 82.03.100</u>	Findings and decisions – Signing – Filing – Public inspection.
<u>RCW 82.03.110</u>	Publication of findings and decisions.
<u>RCW 82.03.120</u>	Journal of final findings and decisions.
<u>RCW 82.03.130</u>	Appeals to board – Jurisdiction as to types of appeals – Filing.
<u>RCW 82.03.140</u>	Appeals to board – Election of formal or informal hearing.
<u>RCW 82.03.150</u>	Appeals to board – Informal hearings, powers of board or tax referees – Assistance.
<u>RCW 82.03.160</u>	Appeals to board – Formal hearings, powers of board or tax referees – Assistance.
<u>RCW 82.03.170</u>	Rules of practice and procedure.
<u>RCW 82.03.180</u>	Judicial review.
<u>RCW 82.03.190</u>	Appeal to board from denial of petition or notice of determination as to reduction or refund – Procedure – Notice.
<u>RCW 82.03.200</u>	Appeals from county board of equalization – Evidence submission in advance of hearing.
<u>RCW 84.08.060</u>	Additional powers — Power over county boards of equalization — Reconvening — Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
<u>RCW 84.08.130</u>	Appeals from county board of equalization to board of tax appeals – Notice.
<u>WAC 456-09</u>	Formal hearings – Practice and procedure.
<u>WAC 456-10</u>	Informal hearings – Practice and procedure.

11.3 Other Appeals

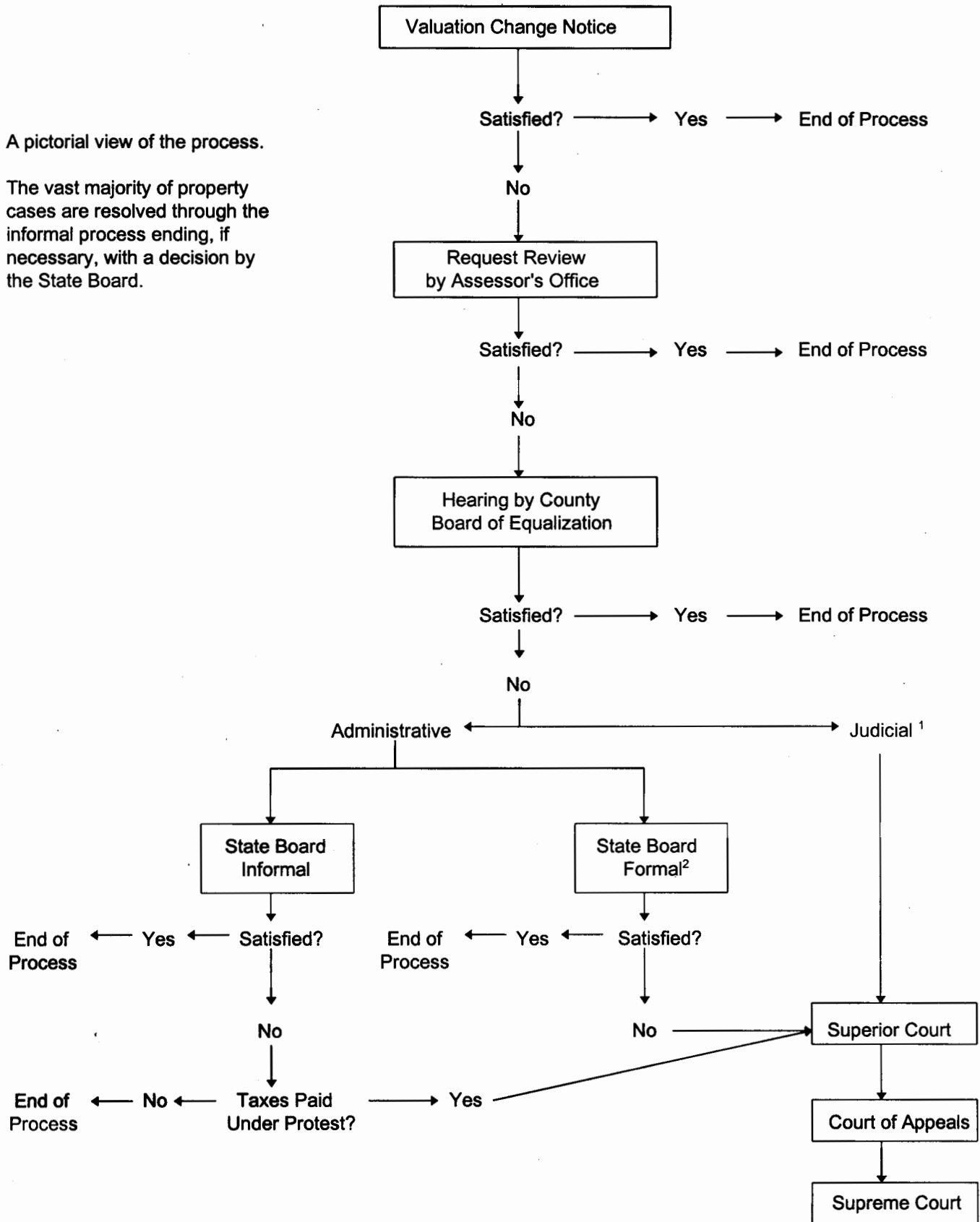
<u>RCW 84.08.140</u>	Appeals from levy of taxing district to department of revenue.
<u>RCW 84.12.340</u>	Hearings on assessment, time and place of.
<u>RCW 84.14.070</u>	Processing – Approval – Denial – Appeal
<u>RCW 84.16.100</u>	Hearings, time and place of.
<u>RCW 84.26.130</u>	Appeals from decisions on applications. (Historic property.)
<u>RCW 84.33.130</u>	Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal.
<u>RCW 84.34.035</u>	Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.
<u>RCW 84.34.108</u>	Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.
<u>RCW 84.36.385</u>	Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.
<u>RCW 84.36.812</u>	Additional tax payable at time of sale – Appeal of assessed values.
<u>RCW 84.36.850</u>	Review – Appeals.
<u>RCW 84.38.040</u>	Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal.
<u>RCW 84.40.039</u>	Reducing valuation after government restriction – Petitioning assessor – Establishing new valuation – Notice – Appeal – Refund
<u>RCW 84.70.010</u>	Reduction in value – Abatement – Formulas – Appeal.
<u>WAC 458-53-210</u>	Appeals.

Protesting Your Valuation Flow Chart

PROTESTING YOUR VALUATION

A pictorial view of the process.

The vast majority of property cases are resolved through the informal process ending, if necessary, with a decision by the State Board.



¹ Taxes must be paid under protest. RCW 84.68.020. WAC 458-18-215.

² Legal (attorney) and technical (appraiser) advisors recommended.

Sample BOE Taxpayer Petitions

TAXPAYER PETITION
TO THE ISLAND COUNTY BOARD OF EQUALIZATION
FOR REVIEW OF REAL PROPERTY VALUATION DETERMINATION

2011

For BOE Office Use Only

Case No.:

BE11-132760

Send to: Island County Board of Equalization
 PO Box 5000
 Coupeville, WA 98239-5000

THE APPEAL PROCESS IS COMPRISED OF TWO STEPS: FILING THIS PETITION AND SUBMITTING EVIDENCE TO SUPPORT YOUR APPEAL. This petition, Form A, must be filed or postmarked WITHIN 30 days after the date of mailing of the Assessment Notice, change of value notice or other determination notice. A copy of the most recent assessed value notice, such as a "Change of Value Notice", must be attached to this petition form. YOUR EVIDENCE SHOULD BE SUMMARIZED ON FORM B AND EITHER SUBMITTED WITH FORM A, OR AT A LATER TIME PER INSTRUCTIONS ON FORM B. Please carefully read the instructions on the back of these forms.

ALL ITEMS IN SECTIONS 1-3 MUST BE COMPLETED AND LEGIBLE (Please Print or Type)

1. Parcel Number: R32918-374-2370 Account # 132760Owner: Useless Bay Golf & Country Club Inc.

Mailing Address For All Correspondence Relating To Appeal:

Street Address: 5725 Country Club DriveCity, State, Zip Code: Langley, WA 98260-8303Daytime Phone No.: (360) 321-9559Name of Petitioner or Authorized Agent: Bill Davis, General Manager

2. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value. (The assessor is, by law, presumed to be correct. You must prove that the appraised valuation is not the true and fair market value (RCW 84.40.0301)). The SALES OF LIKE PROPERTIES are considered. The assessed value of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value cannot be considered. SEE FORM B INSTRUCTIONS FOR THE TYPES OF EVIDENCE THAT MAY BE CONSIDERED

Per new Owner, Holmes Harbor purchase price in arms length
transaction was \$460,000 +/- - Golf Course, Restaurant &
buildings.

If this petition concerns income property, you must attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

3. I estimate the value of the subject property to be:

LAND	\$ 6,835
IMPROVEMENTS	\$ 70,243
TOTAL	\$ 77,078

4. The undersigned petitions the Board of Equalization to change the valuation of the property described above as shown on the Assessment Roll for 2011 for taxes payable in 2012. I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

This 27th day of October, 2011 (year)

Signature of Taxpayer or Agent

☒ I request the information the Assessor used in Valuing my property.

5. 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 matters pertaining to this appeal.

Signature of Petitioner (Taxpayer)

RECEIVED**OCT 27 2011**

**TAXPAYER PETITION
TO THE ISLAND COUNTY BOARD OF EQUALIZATION
FOR REVIEW OF REAL PROPERTY VALUATION DETERMINATION**

2016

For BOE Office Use Only

Case No.:

Date Received:

BE16- 60276

Send to:

Island County Board of Equalization

PO Box 5000

Coupeville, WA 98239-5000

THE APPEAL PROCESS IS COMPRISED OF TWO STEPS: FILING THIS PETITION AND SUBMITTING EVIDENCE TO SUPPORT YOUR APPEAL. This petition, Form A, must be postmarked or filed by 30 days after the date of mailing of the Assessment Notice, change of value notice or other determination notice.

A copy of the most recent assessed value notice, such as a "Change of Value Notice", must be attached to this petition form. YOUR EVIDENCE SHOULD BE SUMMARIZED ON FORM B AND EITHER SUBMITTED WITH FORM A, OR AT A LATER TIME PER INSTRUCTIONS ON FORM B. Please carefully read the instructions on the back of these forms. ALL ITEMS IN SECTIONS 1-3 MUST BE COMPLETED AND LEGIBLE (Please Print or Type)

1. **Property Identification #:** 60276-R23008-16.5-3680
Owner: KELLY M. SWEENEY FRANCES SWEENEY
Mailing Address For All Correspondence Relating To Appeal:
Street Address: PO BOX 7
City, State, Zip Code: GREENBANK, WA 98253
Daytime Phone No.: 360-678-3350
Name of Petitioner or Authorized Agent: KELLY M. SWEENEY FRANCES SWEENEY
2. **Specific reasons why you believe the assessed valuation does not reflect the true and fair market value.** (The assessor is, by law, presumed to be correct. You must prove that the appraised valuation is not the true and fair market value (RCW 84.40.0301)). The **SALES OF LIKE PROPERTIES** are considered. The assessed value of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value **cannot be considered. SEE FORM B INSTRUCTIONS FOR THE TYPES OF EVIDENCE THAT MAY BE CONSIDERED**
- 1) RECENT SALES OF COMPARABLE PROPERTIES POINT TO A DIFFERENT FAIR MARKET VALUE OF OUR PROPERTY.
2) A RECENT FEE APPRAISAL, DONE SPECIFICALLY FOR OUR PROPERTY AFTER OUR GRANT DEED OF CONSERVATION EASEMENT TO THE WHIOBEY CAMANO LAND TRUST WAS IN PLACE, POINTS TO A DIFFERENT FAIR MARKET VALUE FOR OUR PROPERTY.

If this petition concerns income property, you must attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

3. I estimate the value of the subject property to be:
- | | | |
|---------------------|-----------|---------------|
| LAND | \$ | <u>105000</u> |
| IMPROVEMENTS | \$ | <u>117402</u> |
| TOTAL | \$ | <u>222402</u> |

4. The undersigned petitions the Board of Equalization to change the valuation of the property described above as shown on the Assessment Roll for **2016** for taxes payable in **2017**. I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

This 28TH day of JUNE, 2016 (year)

Kelly M. Sweeney
 Signature of Taxpayer or Agent

☒ I request the information the Assessor used in Valuing my property.

5. **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 matters pertaining to this appeal.

 Signature of Petitioner (Taxpayer)

RECEIVED

JUN 28 2016

GEN SVCS ADMIN

Answer to BOE Petition

ASSESSOR'S ANSWER TO REAL PROPERTY PETITION

To the _____ County Board of Equalization

Petition No: _____

In accordance with the provisions of Chapter 84.48 RCW, I, _____,
County Assessor, do hereby respectfully petition the County Board of Equalization to sustain the assessor's true and
fair value of the following described property as shown on the assessment rolls for the year _____ at that
amount shown in Item 2 of this form.

1. Parcel number or legal description of property:

2. Assessor's true and fair value:

Land: \$ _____
Improvements: \$ _____
Minerals: \$ _____
TOTAL \$ 0 _____

3. General description of property: (Land area, type buildings, use, etc.)

A. Address of location: _____
B. Land size: _____
C. Zoning and use: _____
D. Brief description of buildings: _____

4. Purchase price of property: \$ _____ (List only if sale occurred within last 5 years)

Date of purchase: _____ Terms: _____

5. Has property been offered for sale? ☐ Yes ☐ No When and how long? _____

Listed with broker? ☐ Yes ☐ No Asking price: \$ _____

6. Has the property been appraised by other than county assessor? ☐ Yes ☐ No When? _____

By whom? _____ Purpose of appraisal: _____
Appraised value: \$ _____ (If needed, attach separate sheet for further evidence.)

7. If income property such as hotel, motel, commercial rental, service station, leased or rented farm, attach statement of income and expense for past two years and copy of lease or rental agreement.

8. Recent sales of comparable or similar property:

(1) Parcel No: _____	Description of Property: _____
Sale Price: \$ _____	
Date of Sale: _____	
Recording No: _____	
(2) Parcel No: _____	Description of Property: _____
Sale Price: \$ _____	
Date of Sale: _____	
Recording No: _____	
(3) Parcel No: _____	Description of Property: _____
Sale Price: \$ _____	
Date of Sale: _____	
Recording No: _____	

9. Attached are the following maps, pictures, letters, appraisals, or other data to substantiate the present full market value of the property as stated in Item 2.

Exhibit No.

Brief Description of Exhibit

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

10. Alternate sales comparison approach

Subject		Comparables		
		1	2	3
Sale Price		\$ _____	\$ _____	\$ _____
Plus and Minus				
Dollar Adjustments:				
1. Location	\$ _____	\$ _____	\$ _____	\$ _____
2. Age & Condition	\$ _____	\$ _____	\$ _____	\$ _____
3. Type	\$ _____	\$ _____	\$ _____	\$ _____
4. Size & No. Rooms	\$ _____	\$ _____	\$ _____	\$ _____
5. Basement	\$ _____	\$ _____	\$ _____	\$ _____
6. Mechanical Equip.	\$ _____	\$ _____	\$ _____	\$ _____
7. Garage	\$ _____	\$ _____	\$ _____	\$ _____
8. Site	\$ _____	\$ _____	\$ _____	\$ _____
9. Date of Sale	\$ _____	\$ _____	\$ _____	\$ _____
10. Terms	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL Net Adjustments.....		\$ _____	\$ _____	\$ _____
Indicated Market				
Value of Subject:	\$ _____	\$ _____	\$ _____	\$ _____

Explanation of Adjustments

I hereby certify that to the best of my knowledge and belief the information entered on this petition is a true and fair presentation of the facts relating to this appeal.

Signed this _____ day of _____

Assessor

_____, _____
(year)

Deputy

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



ISLAND COUNTY ASSESSOR

Mary Engle

1 NE 7th St
P.O. Box 5000
Coupeville, WA 98239-5000
www.islandcounty.net

Coupeville: (360) 679-7303
So. Whidbey: (360) 321-5111
Camano Island: (360) 629-4522
Fax Number: (360) 240-5565

ASSESSOR'S ANSWER TO REAL PROPERTY PETITION

TO THE ISLAND COUNTY BOARD OF EQUALIZATION.

BOE Petition No.:

BE 11-132760

In accordance with the provisions of Chapter 84.48 RCW, I **Mary Engle, Island County Assessor**, do hereby respectfully petition the Island County Board of Equalization to use the **recommended** true and fair value of the following described property as shown on the assessment rolls for the year 2011, at that amount shown in item 2 of this form.

1. Parcel number or legal description of property:

Parcel No.: **R32918-374-2370**

Account No.: **132760**

Name: **Useless Bay Golf & Country Club Inc.**

Address: **5725 Country Club Dr.**

City, St: **Langley, WA**

Zip: **98260-8303**

Notes:

Appellant states the Holmes Harbor Golf Course purchase price is an arms length transaction for \$460,000.00 including improvements. The Holmes Harbor Golf Course was purchased in lieu of foreclosure and is considered unqualified per state law. Holmes Harbor Golf Course had not conducted business for approximately 2 years prior to sale.

2. Assessor's True and Fair Value:

Petitioner's Estimate of Value

Land:	\$	6,835
Buildings	\$	70,243
Other Features		
TOTAL:	\$	77,078

Assessor's Original Estimate of Value

Land:	\$	363,550
Buildings	\$	301,500
Other Features		
TOTAL:	\$	665,050

Recommended Value

Land:	\$	229,220
Buildings	\$	301,500
Other Features		-
TOTAL:	\$	530,720

Amended

Amended

Amended

Karin Burns
2/3/2012

ISLAND COUNTY



Useless Bay Golf & Country Club

Cost Approach

5 holes, practice green

zoned rural residential

Land size, 33.05 acres

Per Marshall & Swift, Section 67 page 1

Class I: *Minimal quality, simply developed, budget course on open natural or flat terrain, few bunkers, small tees & greens. Cost range per hole, \$62,750.00 - \$86,000.00*

<u>Number</u> <u>of holes</u>	<u>Price</u> <u>Price per hole</u>	<u>Total</u>
5	\$60,300.00	\$301,500.00

Total amount for holes: \$301,500.00

Land Value: *Further study of this parcel reveals it contains 13.05 acres of swamp/marsh.*

$\$400.00 \times 13.05 = \$5,220$

\$5,220.00

$\$11,200.00 \times 20 = \$224,000$

\$224,000.00

Land Valuation total: \$229,220.00

The Appellant's land value is \$11,222.00 per acre. No qualified sales exist which fall within the land size category of 30 acres and above. 10 acre sales are available within the vicinity of the appellant. Each sale represents 20.5% of the total acreage of the appellants. Sales of larger acre properties historically sell less per acre; each sale has been reduced by 20.5% per acre for adjustment purposes.

Please see comparable sales/property grid

Comp #1 land value from sale is \$15,977.00 per acre. Deducting the 20.5% size adjustment leaves \$12,702.00 per acre.

Comp #2 land vlaue from sale is \$14,766.00 per acre. Deducting the 20.5% size adjustment leaves \$11,668.00 per acre.

Total Cost Approach Value: \$530,720.00

**ASSESSOR'S ANSWER TO PERSONAL PROPERTY PETITION
TO THE _____ COUNTY
BOARD OF EQUALIZATION**

Petition No.: _____

In accordance with the provisions of Chapter 84.48 RCW, I, _____,
_____ County Assessor, do hereby respectfully petition the County Board
of Equalization to sustain the true and fair value of the following described property as shown on the
rolls for the year _____, at that amount shown in Item 1 of this form.

- | |
|---|
| 1. Assessor's True and Fair Value:..... \$ _____ |
| 2. Petitioner's Estimate of True and Fair Value \$ _____ |

“The true and fair value of the property in money for property tax valuation purposes is its ‘market value’ or amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. (In arriving at a determination of such value the assessing officer can consider only those factors which can, within reason, be said to affect the price in negotiations between a willing purchaser and a willing seller, and he/she must consider all such factors.)”

3. Location of personal property: _____

4. Describe property:

5. Reason why Assessor's valuation should be sustained:

6. Attach any additional schedules or exhibits pertinent to the petitioner's valuation.

I hereby certify that to the best of my knowledge and belief the information entered on this petition is a true and fair presentation of the facts relating to this appeal.

Signed this _____ day of _____, (yr) _____.

Signatures:

Assessor

Deputy

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Sample BOE Stipulation

**ISLAND COUNTY ASSESSOR***Mary Engle***ORIGINAL**

1 NE 7th St
P.O. Box 5000
Coupeville, WA 98239-5000
www.islandcountywa.gov

Coupeville: (360) 679-7303
So. Whidbey: (360) 321-5111
Camano Island: (360) 629-4522
Fax Number: (360) 240-5565

ASSESSMENT ROLL CORRECTIONS TO WHICH THE TAXPAYER AGREES

Completion of this form will withdraw your petition from the **Island County Board of Equalization**.

This is to notify the **Island County Board of Equalization** that the assessor and taxpayer have signed this agreement as to the true and fair value of the taxpayer's property. The value upon which they agreed is the value as of January 1 of the year in which the property was last revalued by the assessor, in accordance with the revaluation cycle approved by the Department of Revenue.

SWEENEY, KELLY M FRANCES E SWEENEY BOX 7 GREENBANK, WA 98253-0007	BOE Petition No.:	BE16-60276
	Geo ID:	R23008-165-3680
	Property Identification Number:	60276

	<i>Assessor's determination of Value</i>	<i>Actual true and fair Value</i>	<i>Differences</i>
LAND	\$165,000	\$120,000	(\$45,000.00)
STRUCTURES	\$ 117,402	\$134,867	\$17,465.00
TOTAL	\$282,402.00	\$254,867.00	(\$27,535.00)

PREPARED BY: Cindy Arklin

REASON FOR CHANGE OF VALUE

Due to the restrictions in the Conservation Easement, determined the land portion was valued too high. Site visit warranted increasing the valuation of the residence, due to the 2010 metal roof and maintenance.

Kelly M. Sweeney Frances Sweeney
Signature of Taxpayer

9/1/2016
Date Signed

Mary Engle Authenticated for
Signature of Assessor
Mary Engle

August 29, 2016
Date Signed

RECEIVED

SEP 06 2016

Island County Assessor

Sample BOE Order

ORDER OF THE ISLAND COUNTY BOARD OF EQUALIZATION

The Board of Equalization for Island County, having been properly convened and having considered all of the evidence presented by the parties in this appeal, hereby rules for the determination below for the **2016 Assessment Year** for taxes payable in 2017.

TEEL JR, NORCROSS
4638 STRAWBRIDGE LANE
LANGLEY, WA 98260

Parcel # R33033-228-4100

Case # BE16-622972

Board Decision

	Assessor's Certified Value	Board of Equalization Determination
Land Value	500000	500000
Improvements	345510	345510
Total Value	845510	845510

☒	Value Sustained
☐	Assessor's New Recommendation
☐	Value Adjusted

This Board has a goal in all of its hearings to acquire sufficient, accurate evidence to support a determination of true and fair value as of the assessment date. The following criteria have been applied to achieve this goal:

The property in question is high bluff property with a residence in the Langlely area. The Petitioners purchased this property in 2015 for \$840,000. Both the Assessor and the Petitioners have presented comparable sales, and their presentations have two sales in common.

The Petitioner contends that they overpaid for their property in view of some features such as a steep slope that they were unaware of at the time of purchase and a limitation of their view by trees on a neighboring property. In addition, the Petitioner says that they measured their residence room by room and came up with a different square footage than that utilized by the Assessor. The Petitioner points out that a larger parcel nearby is not assessed for significantly more than their parcel, and note that they encountered difficulty in obtaining information on comparable sales through either the county database or the MLS.

A valuation of a residence for the property tax purposes must be based on sales of the subject or similar properties. Such sales are available in this case, and even if the sale of the subject property itself is disregarded, the Board finds no substantial and significant error in the adjustments made to the comparable sales to justify a conclusion that the Assessor's valuation is clearly wrong. An assessment of a

neighboring property is not a sale, and the Board had no ability in fact or in law to make conclusions on the market value of the subject property based on the assessments.

A significant error in square footage of improvements is indeed an error that should result in modification of a valuation. However, in this case the Assessor also personally took the measurements he utilized for the valuation. The Assessor also notes that the property listing of the 2015 sale placed the square footage at slightly higher than his own measurements. Under the circumstances, the Board is unable to make a finding of fact that the square footage calculations of the Assessor are clearly in error.

On the difficulties encountered by the Petitioner in assessing comparable properties, the Board cannot assist the Petitioner other than to point out that an appeal of this decision requires an entirely new presentation of evidence and thus provides an opportunity to try again should they decide to do so.

By: Lynn Peterson
Island County Board of Equalization

Date of mailing: 23 SEPT 2016

NOTICE

This Order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the mailing of this order. The BTA can be contacted at (360) 753-5446 or at www.bta.state.wa.us. The notice of appeal form (BTA 100) is available either from your Island County Website (www.islandcountywa.gov), the Island County Board of Equalization, the County Assessor or the Washington State Board of Tax Appeals.

Distribution: Island County Assessor's Office
Petitioner
Board of Equalization Case file
Case BE16-622972

Informal Property Tax Appeal Form



Address 1110 Capitol Way South, Suite 307 (P.O. Box 40915) Olympia, WA 98504-0915
 Telephone (360) 753-5446 | Toll-Free (844) 880-8794 | Fax (360) 586-9020
 Email bta@bta.wa.gov | Website bta.wa.gov

Informal Property Tax Appeal

Under Chapter 456-10 WAC, I appeal the decision of the _____ County Board of Equalization under Petition Number _____, assessment year _____ with taxes payable in _____ (the next year), for parcel number _____.
 Property Address: _____

**For WSBTA Use
Docket Number**

*****You must attach a copy of the Board of Equalization order that is being appealed*****

Type of Appeal

- | | | | |
|--|--|--|--------------------------------------|
| ☐ Residential/Condo | ☐ Mobile Home | ☐ Exemption | ☐ Reconvene |
| ☐ Commercial | ☐ Vacant Lot | ☐ Open Space | ☐ Other _____ |
| ☐ Apt/Condo Complex | ☐ Personal Property | ☐ Timber/Forestland | |

Value Set by the County Board

Land	\$ _____
Improvements/Buildings	\$ _____
Personal Property	\$ _____
Total	\$ _____

Appellant's Estimate of Value

Land	\$ _____
Improvements/Buildings	\$ _____
Personal Property	\$ _____
Total	\$ _____

Reasons for Appeal (Please be specific. Use attachment if necessary): _____

Appellant Name	Appellant/Representative Signature		
Appellant Mailing Address	City	State	Zip Code
Appellant Daytime or Message Telephone Number ()	E-Mail (By providing an email, you agree to receive WSBTA materials and correspondence by email.)		

Representative Name	Firm or Company Name; Bar Number and State		
Representative Mailing Address	City	State	Zip Code
Representative Daytime or Message Telephone Number	Representative E-Mail (By providing an email, you agree to receive WSBTA correspondence by email.)		

FOR ASSESSOR USE ONLY – If Assessor is Filing, Please Provide Name & Address of Taxpayer

Taxpayer Name	Telephone and/or Email if known		
Mailing Address – Street or Box Number	City	State	Zip Code



Address 1110 Capitol Way South, Suite 307 (P.O. Box 40915) Olympia, WA 98504-0915
Telephone (360) 753-5446 | Toll-Free (844) 880-8794 | Fax (360) 586-9020
Email bta@bta.wa.gov | Website bta.wa.gov

Informal Property Tax Appeal Instructions

Use this form to appeal property valuations, county administered exemptions, open space and timber/forestland designations and taxes, and reconvene requests.

The appeal will be an **informal** appeal governed by the rules published in [WAC 456-10](#).

Send this completed form along with a **copy** of the County Board of Equalization order you are appealing to the WSBTA by one of the methods below. Do not send evidence at this time.

U.S. Mail P.O. Box 40915
Olympia WA 98504-0915

Delivery 1110 Capitol Way South
Suite 307
Olympia WA 98504

Fax (360) 586-9020

Email bta@bta.wa.gov

Fax or E-mail transmittals must be received before 5 p.m. Electronic files received after that time are deemed received on the next business day. The time of receipt of an electronically filed document is the time shown by the WSBTA's fax or e-mail system.

The WSBTA will send a copy of your appeal and the County Board of Equalization order to the opposing party.

What's Next?

The WSBTA will mail or email you a letter acknowledging receipt of your appeal. The letter will include a **prehearing order** identifying the dates for submitting your evidence and briefing. Follow the terms of the prehearing order.

The letter will also include your docket number. You **must** reference your docket number in all future communication regarding your appeal.

If you have provided an email address, you will receive all correspondence by email.

Please ensure bta@bta.wa.gov is a permitted address in your spam filters.

Public Disclosure Notice:

Under the provisions of RCW Chapter 42.17 and WAC Chapter 456-12, information and materials submitted to the WSBTA are considered public records and are available for public inspection and copying.

Questions?

If you have questions concerning this form, or would like to request this form in an alternate format, contact WSBTA.

For more information, visit our web site at <http://bta.wa.gov>.

Response to Informal Appeal Form



Address 1110 Capitol Way South, Suite 307 (P.O. Box 40915) Olympia, WA 98504-0915
 Telephone (360) 753-5446 | Toll-Free (844) 880-8794 | Fax (360) 586-9020
 Email bta@bta.wa.gov | Website bta.wa.gov

Response/Statement of Value – Informal – Property Valuation

I respond to the Notice of Appeal of petition/appeal number _____ of
 the _____ County Board of Equalization for taxes due for Assessment Year
 _____ payable in _____ (the following year), as follows:

WSBTA Docket No.

Property Owner: _____

Property Address: _____

Parcel Number _____

Value Set by the County Board		Respondent(s) Estimate of Value	
Land	\$ _____	Land	\$ _____
Improvements/Buildings	\$ _____	Improvements/Buildings	\$ _____
Personal Property	\$ _____	Personal Property	\$ _____
Total	\$ _____	Total	\$ _____

Short statement supporting Respondent's value: (use attachment if necessary)

Respondent Name	Respondent/Representative Signature		
Respondent Mailing Address	City	State	Zip Code
Respondent Daytime or Message Telephone Number ()	E-Mail (By providing an email, you agree to receive correspondence by email.)		

Representative Name	Firm or Company Name; Bar Number and State		
Representative Mailing Address	City	State	Zip Code
Representative Daytime or Message Telephone Number	Representative E-Mail Address		

If you would like to request this form in an alternate format, contact the Board of Tax Appeals at 360-753-5446 (voice/TDD).

INSTRUCTIONS

1. Serve this Response by U.S. mail or personal delivery to the other parties to this appeal and sign the Proof of Service Certification below. See WAC 456-10-410 for information on service requirements.

2. Submit this Response/Statement of Value to the WSBTA by:

Fax: 360-586-9020
Email: bta@bta.wa.gov
US Mail: P.O. Box 40915
Olympia, WA 98504-0915
Delivery: 1110 Capitol Way South, Suite 307
Olympia WA 98504

Do not include evidence with your response. You will have the opportunity to present your evidence at a later time requested by the Board of Tax Appeals. For additional information, see Chapter 456-10 of the Washington Administrative Code, or visit the WSBTA's website at: <http://bta.wa.gov>.

If you have provided an email address, you will receive all correspondence by email. Please add bta@bta.wa.gov to your spam filter.

Public Disclosure Notice: In accordance with RCW Chapter 42.17 and WAC Chapter 456-12, information and materials submitted to the Board of Tax Appeals are considered public records and are available for public inspection and copying.

PROOF OF SERVICE CERTIFICATION

☐ **If the Taxpayer is filing this Response:**
I certify that I mailed or delivered a copy of this Response to the _____ County Assessor.

☐ **If the County Assessor is filing this Response:**
I certify that I mailed or delivered a copy of this Response to the taxpayer.

☐ **If any other parties are involved in this Appeal:**
I certify that I mailed or delivered a copy of this Response to the following parties, whose name, address, and telephone number are as follows:

Name	Address	Telephone Number
		()
		()
		()
		()
Signature of Respondent or Representative		Date

/ /

BTA Stipulation Form



Address 1110 Capitol Way South, Suite 307 (P.O. Box 40915) Olympia, WA 98504-0915
Telephone (360) 753-5446 | Toll-Free (844) 880-8794 | Fax (360) 586-9020
Email bta@bta.wa.gov | Website bta.wa.gov

STIPULATION AGREEMENT

The undersigned parties stipulate and agree to the following property values:

Docket	Assess Year	Parcel No.	Property Values			
			Land	Improvements	Personal Property	Total

The parties request that the Board issue an order for the above-stated values as the final decision for the docket number(s) shown.

Appellant Name:

Respondent Name:

Appellant Representative:

Respondent Representative:

Appellant or Representative Signature:

Respondent or Representative Signature:

Date:

Date:

Submit to the WSBTA by:

Fax:

360-586-9020

Email:

bta@bta.wa.gov

US Mail:

P.O. Box 40915
Olympia, WA 98504-0915

Delivery:

1110 Capitol Way South, Suite 307
Olympia WA 98501

The WSBTA will issue a final decision as requested and send to all parties.

BTA Sample Decision

THE BOARD OF TAX APPEALS
STATE OF WASHINGTON

STEPHEN J. DREW,	)	
Thurston County Assessor,	)	
	)	Docket Nos. 90601, 90602, and 91641
Appellant,	)	
	)	RE: Property Tax Appeal
v.	)	
	)	CORRECTED PROPOSED DECISION
PAUL MINKER,	)	
	)	
Respondent.	)	
	)	

This matter came before Bill G. Pardee, Tax Referee, presiding for the Board of Tax Appeals (Board), on February 26, 2019, in an informal hearing pursuant to the rules and procedures set forth in chapter 456-10 WAC (Washington Administrative Code). Jeanne-Marie Wilson, Appraisal Analyst, represented the Appellant, Stephen J. Drew, Thurston County Assessor (Assessor). The Respondent, Paul Minker (Owner), represented himself.

The Board heard the testimony, reviewed the evidence, and considered the arguments made on behalf of both parties. The Board now makes its decision as follows:

VALUATION FOR ASSESSMENT-YEAR 2014
DOCKET NO. 90601
PARCEL NO. 63550015500 (LAND WITH SHED)

VALUATION OF THE ASSESSOR	VALUATION OF THE COUNTY BOARD	CONTENDED VALUATION OF THE OWNER	VALUATION OF THE BOARD OF TAX APPEALS
Land: \$51,500	Land: \$37,000	Land: \$37,000	Land: \$51,500
<u>Impr: \$1,300</u>	<u>Impr: \$1,300</u>	<u>Impr: \$1,300</u>	<u>Impr: \$1,300</u>
Total: \$52,800	Total: \$38,300	Total: \$38,300	Total: \$52,800

VALUATION FOR ASSESSMENT-YEAR 2014
DOCKET NO. 90602
PARCEL NO. 99900407800 (MANUFACTURED HOME)

VALUATION OF THE ASSESSOR	VALUATION OF THE COUNTY BOARD	CONTENDED VALUATION OF THE OWNER	VALUATION OF THE BOARD OF TAX APPEALS
Land: N/A <u>Impr: \$57,700</u> Total: \$57,700	Land: N/A <u>Impr: \$42,500</u> Total: \$42,500	Land: N/A <u>Impr: \$42,500</u> Total: \$42,500	Land: N/A <u>Impr: \$57,700</u> Total: \$57,700

VALUATION FOR ASSESSMENT-YEAR 2015
DOCKET NO. 91641
PARCEL NO. 99900407800 (MANUFACTURED HOME)

VALUATION OF THE ASSESSOR	VALUATION OF THE COUNTY BOARD	CONTENDED VALUATION OF THE OWNER	VALUATION OF THE BOARD OF TAX APPEALS
Land: N/A <u>Impr: \$57,500</u> Total: \$57,500	Land: N/A <u>Impr: \$40,000</u> Total: \$40,000	Land: N/A <u>Impr: \$40,000</u> Total: \$40,000	Land: N/A <u>Impr: \$57,500</u> Total: \$57,500

ISSUE

The issue in this appeal is the January 1, 2014, true and fair market value of a land parcel improved with a shed located at 918 Tipsoo Ln N in Rainier, Washington, and the January 1, 2014, and January 1, 2015, true and fair market value of a double-wide manufactured home located thereon.¹

¹ APPRAISAL INSTITUTE, THE DICTIONARY OF REAL ESTATE APPRAISAL 137-138 (6th ed. 2015), defines *manufactured home* as: “A factory-built house manufactured under the Federal Manufactured Home Construction and Safety Standards Act, commonly known as the *HUD Code*.” This is distinct from a *mobile home* that the same reference defines at page 147 as: “A factory-built house on a permanent chassis constructed prior to the enactment of the HUD Code on June 15, 1976.” Given that the subject factory-built house was built in 1986, it is by definition a manufacture home.

PROCEDURAL HISTORY

The Assessor assigned the subject land parcel, with shed, and the subject double-wide manufactured home the values shown in the tables above. The Owner appealed the Assessor's values to the Thurston County Board of Equalization (County Board), which reduced the Assessor's values. The Assessor now appeals to this Board, asking the Board to reinstate his original assessed values. The Owner contends the values shown above.

FACTS AND CONTENTIONS

The subject land parcel measures 1.03 acres and is improved with a shed that is 96 square feet in size. The subject double-wide manufactured home is an average-quality, average-condition, single-family residence built in 1986. The subject is located in the Mountain View Estates subdivision. The subject has 1,568 square feet of total living area, all above-grade living area (AGLA). The subject has a detached garage that measures 672 square feet, an open-porch that is 1,316 square feet in size, and a wood deck that measures 460 square feet.

Owner's Evidence and Arguments

2014

In support of a reduced 2014 value for the subject land parcel and the subject manufactured home, the Owner submits two sales of vacant-land parcels for comparison to the subject land parcel with shed and the subject manufactured home:

- a. Owner's Sale No. 1 is the August 5, 2013, sale of 957 Tipsoo Loop, a 1.25-acre parcel, for \$33,487.
- b. Owner's Sale No. 2 is the October 12, 2012, sale of 925 Tipsoo Loop, a 1.25-acre parcel, for \$37,000.

The Owner states that the location of the subject is less than desirable because the City of Rainier does not maintain the roads or provide the necessary services for the subject's neighborhood. The Owner notes that he has a neighbor with in excess of 20 cars on his property. The Owner explains that the subject manufactured home is not a stick-built home, and because of this, it is difficult for him to insure the subject or to use the subject as collateral for a loan. The Owner also explains that the City of Rainier has an easement located along the back of his property for a drainage ditch, but the City does not maintain it, causing the back of the Owner's

property to become extremely wet. The Owner notes that the subject manufactured home sits on a higher point on the land and is not affected by the lack of drainage of the ditch.

2015

In support of a reduced 2015 value for the subject manufactured home, the Owner submits four sales of vacant-land parcels for comparison to the subject:

- a. Owner's Sale No. 3 is the same as Owner's Sale No. 1.
- c. Owner's Sale No. 4 is the March 19, 2014, sale of 957 Tipsoo Loop (the same property as that in Owner's Sale Nos. 1 and 3) for \$21,500.
- d. Owner's Sale No. 5 is the same as Owner's Sale No. 2.
- e. Owner's Sale No. 6 is the June 11, 2014, sale of 809 Tipsoo Loop, a 1-acre parcel, for \$18,000.

The Owner reiterates the same arguments for 2015 as he did in 2014, which are summarized above.

Assessor's Evidence and Arguments

2014

In support of his 2014 value for both the subject land parcel and the subject manufactured home, the Assessor submits four sales for comparison to both the subject land parcel and the subject manufactured home:²

- a. Assessor's Sale No. 1 is the January 29, 2014, sale of 7124 183rd Ave SW for \$130,000, with an adjusted sale price of \$116,550.³ The property is an average-quality, average-condition, double-wide, single-family manufactured home built in 1992. The property has 1,144 square feet of total living area, all AGLA. It also has a 440 square foot open porch and a 100 square foot enclosed porch. The property has a total lot size of 1.32 acres and is located 17.57 miles from both subject.
- b. Assessor's Sale No. 2 is the November 13, 2013, sale of 15019 Turner Rd SE for \$133,500, with an adjusted sale price of \$115,850. The property is an average-quality, average-condition, double-wide, single-family manufactured home built in

² Ex. A1-9 and Ex. A2-2 (Docket Nos. 90601 and 90602).

³ The Assessor calculates the adjusted sale price for his comparable sales by making adjustments for differences in characteristics between the comparable sale and the subject, and for location, in order to arrive at the total net adjustment that is either subtracted from or added to the sale price.

1999. The property has 1,568 square feet of total living area, all AGLA. It also has an 8 square foot covered porch and a 16 square foot wood deck. The property has a total lot size of 1.83 acres and is located 3.49 miles from the subject.

- c. Assessor's Sale No. 3 is the December 30, 2013, sale of 17214 SW Shantra Ln for \$157,500, with an adjusted sale price of \$143,100. The property is an average-quality, average-condition, double-wide, single-family manufactured home built in 1984. The property has 1,792 square feet of total living area, all AGLA. It also has a 64 square foot covered porch and a 48 square foot open porch. The property has a total lot size of 1 acre and is located 18.77 miles from the subject.
- d. Assessor's Sale No. 4 is the September 12, 2012, sale of 959 Tipsoo Loop N for \$129,000, with an adjusted sale price of \$111,500. The property is an average-quality, very-good condition, double-wide, single-family manufactured home built in 1979. The property has 1,792 square feet of total living area, all AGLA. It also has a 447 square foot open porch. The property has a total lot size of 1.29 acres and is located on the same street as the subject.

The Assessor states that Assessor's Sale Nos. 2 and 4 are the best comparable sales because they are located closer to the subject than Assessor's Sale Nos. 1 and 3, and Assessor's Sale No. 4 was a sale of two separate parcel numbers, one for the manufactured home and one for the land parcel, similar to the subject.

The Assessor also submits a market-adjusted cost approach to value the subject land parcel with shed for 2014.⁴ The Assessor relies on *Marshall & Swift* cost data, but makes adjustments to that data to reflect the local market. Under his cost approach, the Assessor estimates a total value for the subject land of \$42,919, after making a downward adjustment for the fair neighborhood appeal of the subject's neighborhood⁵ and a positive adjustment for a sewer. After applying a 1.20 neighborhood adjustment for the land, the final value for the subject land is 51,500. The Assessor estimates a replacement cost new less depreciation (RCNLD) of \$1,519 (depreciation being 7 percent)⁶ for the shed that accompanies the subject

⁴ Ex. A1-2 (Docket No. 90601).

⁵ This adjustment totaled \$7,221.

⁶ The depreciation at issue for both the 2014 and 2015 assessment years is solely due to physical deterioration, but not functional obsolescence or economic (i.e., external) obsolescence. The Assessor explains that, for improvements built in 1995 forward, the effective year-built and the actual year-built will be the same. But for improvements like the subject that are older than 1995, assuming they are adequately maintained, the effective year-built will generally

land.⁷ After applying 0.87 neighborhood adjustment for the shed (detached structure),⁸ the final value for the shed is \$1,300.⁹ This results in a total final value for the subject land, with shed, of \$52,800.¹⁰

The Assessor also submits a market-adjusted cost approach to value the subject manufactured home for 2014.¹¹ The Assessor again relies on *Marshall & Swift* cost data, but he makes adjustments to that data to reflect the local market. Under his cost approach, the Assessor estimates a RCNLD for the subject manufactured home of \$66,267 (depreciation being 50 percent).¹² After applying a 0.87 neighborhood adjustment for the subject manufactured home (building), the final value for the subject manufactured home is \$57,700.¹³

The Assessor asserts that both the subject manufactured home and subject land parcel with shed are one economic unit as defined in the *The Dictionary of Real Estate Appraisal*,¹⁴ and therefore properly valued as one aggregate unit. The Assessor notes that guidance issued by the Washington State Department of Revenue supports this economic unit approach to the valuation of manufactured homes not located in parks, but rather alone on land. As a result, the Assessor states that the final values he calculated under his cost approach for both the subject land parcel with shed and subject manufactured home should be combined since the Owner owns both, and the Assessor states:

[Assessor's Sale Nos. 1 through 4] are of manufactured homes on land. The best

be a more recent year than the actual year-built, to facilitate straight line depreciation. The Assessor explains that although he pulls depreciation data from *Marshall & Swift*, he modifies such data to account for the local market and creates his own depreciation tables.

⁷ Ex. A1-2 (Docket No. 90601).

⁸ The Assessor's neighborhood adjustments are derived from sales regression analysis, separating land and improvement values.

⁹ Ex. A1-2 (Docket No. 90601).

¹⁰ Ex. A1-2 (Docket No. 90601).

¹¹ Ex. A1-2 (Docket No. 90601).

¹² Ex. A1-2 (Docket No. 90602).

¹³ Ex. A1-2 (Docket No. 90602).

¹⁴ APPRAISAL INSTITUTE, *THE DICTIONARY OF REAL ESTATE APPRAISAL* 72-73 (6th ed. 2015), defines *economic unit* as:

1. A portion of a larger (parent) parcel, vacant or improved, that can be described and valued as a separate and independent parcel. Physical characteristics such as location, accesses, size, shape, existing improvements, and current use are considered when identifying an economic unit. The economic unit should reflect marketability characteristics similar to other properties in the market area. In appraisal, the identification of economic units is essential in highest and best use analysis of a property.
2. A combination of parcels in which land and improvements are used for mutual economic benefit. An economic unit may comprise properties that are neither contiguous nor owned by the same owner. However, they must be managed and operated on a unitary basis and each parcel must make a positive economic contribution to the operation of the unit.

way to utilize these sales is to look at the overall value of the subject and the structures, since it is all in the same ownership. The total value of the land parcel with [shed and the manufactured home] is \$110,500.¹⁵

2015

In support of his 2015 value for the subject double-wide manufactured home, the Assessor submits three sales for comparison to the subject:¹⁶

- a. Assessor's Sale No. 5 is the July 18, 2014, sale of 902 Tipsoo Loop N for \$194,000, with an adjusted sale price of \$175,144. The property is a good-quality, excellent-condition, double-wide, single-family manufactured home built in 1982. The property has 1,456 square feet of total living area, all AGLA. The property has a total lot size of 1.21 acres and is located 0.12 miles from the subject.
- b. Assessor's Sale No. 6 is the February 24, 2015, sale of 16844 Canal Rd SE for \$200,000, with an adjusted value of \$116,279. The property is a good-quality, good-condition, double-wide, single-family manufactured home built in 1990. The property has 1,344 square feet of total living area, all AGLA. The property has a total lot size of 1.05 acres and is located 5.21 miles from the subject.
- c. Assessor's Sale No. 7 is the July 31, 2014, sale of 8725 Joyce Ct SE for \$115,000, with an adjusted sale price of \$169,707. The property is an average-quality, average-condition, double-wide, single-family manufactured home built in 1981. The property has 1,456 square feet of total living area, all AGLA. The property has a total lot size of 0.52 acres and is located 5.22 miles from the subject.

The Assessor notes that Assessor's Sale No. 5 is on the same street as the subject manufactured home, thereby eliminating any concerns the Owner has that the Assessor is not taking into consideration the subject manufactured home's neighborhood when valuing the subject.¹⁷

The Assessor submits a market-adjusted cost approach to value the subject manufactured home for 2015.¹⁸ The Assessor again relies on *Marshall & Swift* cost data, but makes adjustments to that data to reflect the local market. Under his cost approach, the Assessor estimates a RCNLD for the subject manufactured home of \$62,511 (depreciation being 52

¹⁵ Ex. A1-6 (Docket Nos. 90601 and 90602).

¹⁶ Ex. A1-13 (Docket No. 91641).

¹⁷ Ex. A1-11 (Docket No. 91641).

¹⁸ Ex. A1-2 (Docket No. 91640).

percent).¹⁹ After applying a 0.92 neighborhood adjustment for the subject manufactured home (building), the final value for the subject manufactured home is \$57,500.²⁰

Even though the Assessor did not appeal the subject land parcel's valuation for 2015, as he did in 2014, the Assessor states that, similar to his approach in 2014, he combines both the subject land parcel with shed and the subject manufactured home for valuation purposes because "they have the same owner and would likely sell together as one economic unit."²¹ The Assessor states that, for 2015, the combined value of the subject land parcel with shed and the subject manufactured home is \$110,400.²²

Owner's Rebuttal of Assessor's Evidence

The Owner asserts that many of the Assessor's comparable sales are located a long distance from the subject. The Owner states that any comparable sale that the Assessor provides that is located outside the Mountain View Estates subdivision where the subject is located is not a valid comparable sale. Unlike the subject, the Owner asserts that many of the Assessor's comparable sales include properties supported by paved road, adequate drainage, and adequate law enforcement.

The Owner agrees that the Assessor's calculation of RCNLD of the subject manufactured home is reasonable, but still would like the Board to affirm the lower value assigned by the County Board.

Assessor's Rebuttal of Owner's Evidence

The Assessor explains that Owner's Sale Nos. 1 through 6 are of bare land only.²³ The Assessor notes that Owner's Sale Nos. 1 (Owner's Sale Nos. 3) is a repossession and Owner's Sale No. 4 is a bank-owned sale, neither of which is an arm's-length transaction.²⁴ The Assessor adds that Owner's Sale No. 2 (Owner's Sale No. 5) is a valid sale but would need to be trended upward for market conditions because it occurred in 2012.²⁵ The Assessor states that, because Owner's Sale No. 6 occurred following a repossession, it is not considered an arm's-length

¹⁹ Ex. A1-2 (Docket No. 90602).

²⁰ Ex. A1-2 (Docket No. 90602).

²¹ Ex. A1-10 (Docket No. 91641).

²² Ex. A1-10 (Docket No. 91641).

²³ Ex. A1-11 (Docket No. 91641).

²⁴ Ex. A1-11 (Docket No. 91641).

²⁵ Ex. A1-11 (Docket No. 91641).

transaction.²⁶

In response to the Owner's concerns about the immediate area surrounding the subject land parcel and the subject manufactured home (i.e., the neighborhood), the Assessor explains that the neighborhood as a whole is deemed fair, and a downward adjustment for that has been made to the subject land.²⁷ The Assessor also points out that included in his comparable sales are two sales (Assessor's Sale Nos. 4 and 5) on the same street as the subject, thereby eliminating any potential issues regarding not accounting for the subject's neighborhood.²⁸

The remainder of the parties' evidence is contained within the record. The Board reviewed all of the evidence prior to rendering this decision.

APPLICABLE LAW

General Principles of Property Valuation for Taxation Purposes. Under Washington law, all property must be valued at "one hundred percent of . . . true and fair value." *True and fair value* is synonymous with *fair market value*,²⁹ which "is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell."³⁰ In reaching fair market value, the appraiser must consider a property's highest and best use,³¹ unless the use is prohibited "under existing zoning or land use planning ordinances or statutes or other government restrictions."³² In the course of determining a property's value, assessors must allocate the value to the land and the structures, giving care that the sum of those values does not "exceed the true and fair value of the total property as it exists."³³

Washington law, RCW 84.40.030(3), mandates that fair market value be derived using the sales comparison approach, allowing further consideration of the cost and income capitalization approaches. In the absence of a sufficient number of comparable sales, or when valuing a complex property, either the cost or income capitalization approach, or both, must be

²⁶ Ex. A1-11 (Docket No. 91641).

²⁷ Ex. A1-11 (Docket No. 91641).

²⁸ Ex. A1-11 (Docket No. 91641).

²⁹ *Cascade Court Ltd. Partnership v. Noble*, 105 Wn. App. 563, 567, 20 P.3d 997 (2001) (observing that "[t]he phrase 'true and fair value in money' has been consistently interpreted to mean 'fair market value'").

³⁰ WAC 458-07-030(1).

³¹ WAC 458-07-030(3).

³² RCW 84.40.030(3)(a).

³³ RCW 84.04.090 defines *real property* as "the land itself . . . and all buildings, structures or improvements or other fixtures of whatsoever kind thereon." RCW 84.40.030(3)(c) "necessarily contemplates the potential adjustment of component values to keep their sum within a property's total assessed value." *University Village Ltd. Partners v. King County*, 106 Wn. App. 321, 326, 23 P.3d 1090 (2001).

used. The assessed values of other properties do not constitute relevant evidence of the subject property's market value, nor does the assessed value of the subject property from a previous or subsequent assessment year.³⁴ This is because the Board reviews the parties' evidence of market value, as it applies to the assessment date at issue and, in light of RCW 84.40.030 (which instructs that the market, income, and/or cost approaches to value are the appropriate methodologies on which to rely in valuing real property)³⁵ determines whether the taxpayer provides evidence sufficient to overcome assessor's presumption of correctness.

Sales Comparison Approach. In the sales comparison approach,³⁶ an appraiser arrives at the property's fair market value by considering sales of the property being appraised or sales of similar properties occurring within the past five years.³⁷ Among the key factors for determining whether a sale property and the subject property are "similar" are (1) location; (2) age, size, construction quality, and condition of improvements; and (3) special features of the site, such as view or waterfront.³⁸ Greater weight is accorded to properties most similar to the subject that sold closest to the assessment date.³⁹

Cost Approach. The cost approach derives the subject property's value "by adding the estimated value of the site to the current cost of constructing a reproduction or replacement for the improvements and then subtracting the amount of depreciation."⁴⁰ The cost approach is well suited to the valuation of "new or nearly new improvements and properties that are not frequently exchanged in the market."⁴¹

Burden of Proof. Under RCW 84.40.0301, an assessor's original valuation of property is presumed correct, a presumption that applies solely to the assessor's valuation, not to any decision of a county board of equalization.⁴² To prevail on appeal, a property owner must provide "clear, cogent and convincing evidence"⁴³ of assessor error. Washington courts have explained that the

³⁴ *Matalone v. Hara*, BTA Docket No. 71193 (2010).

³⁵ The Board notes that a comparison of assessed values is not a component of any of these valuation methods.

³⁶ APPRAISAL INSTITUTE, *THE APPRAISAL OF REAL ESTATE* 377 (14th ed. 2013).

³⁷ RCW 84.40.030(3)(a).

³⁸ See *THE APPRAISAL OF REAL ESTATE*, *supra*, at 45, 366, 381.

³⁹ See WAC 458-14-087(4) (requiring the Board of Equalization to assign "[m]ore weight . . . to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics"). In some decisions, the Board has viewed as dissimilar a sale property that requires gross adjustments in excess of 25 percent of the sale price. See *Reef Adams, LLC v. Washam*, BTA Docket No. 70007, at 7 (2011).

⁴⁰ *THE APPRAISAL OF REAL ESTATE*, *supra*, at 47.

⁴¹ *Id.*

⁴² AGO 1986 No. 3, at 10.

⁴³ RCW 84.40.0301.

“clear, cogent, and convincing” standard requires “proof that is less than ‘beyond a reasonable doubt,’ but more than a mere ‘preponderance’”; evidence is “clear, cogent, and convincing” if it shows “that the fact in issue is ‘highly probable.’”⁴⁴

Authority of the Board of Tax Appeals. To resolve property valuation appeals, the Board holds a *de novo*, or new, hearing and relies on the materials filed with the county board of equalization and any additional documents timely filed with the Board.⁴⁵ Consistent with RCW 84.40.030(1), the Board may uphold either party’s contended value or find a different value. Under RCW 84.08.060, however, “the board of tax appeals . . . shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization.” Ultimately, the Board makes “such order as in its judgment is just and proper.”⁴⁶

ANALYSIS

The Owner must show by clear, cogent, and convincing evidence that the Assessor’s contended values are erroneous. The evidence before the Board does not meet this standard. As such, the Board concludes that the Owner has not met his burden of showing it is highly probable the Assessor overvalued the subject land parcel with shed for assessment-year 2014, or that the Assessor overvalued the subject manufactured home for assessment-years 2014 and 2015.

The Owner simply argues that the location of the subject land with shed and the subject manufactured home is less than desirable because the City of Rainier does not adequately maintain the roads in the Mountain View Estates subdivision, nor does it provide essential services for that neighborhood. The Owner also notes that one of his neighbors has an excess number of cars on their property. Finally, the Owner mentions a drainage ditch at the back of his property that he claims the City of Rainier has failed to maintain, causing excessive water to pool there on the property. In sum, the Owner requests that the Board lower the value of the subject property because of the general categories of external obsolescence he identifies above, even though the Owner provides no quantifiable market evidence to support his position.⁴⁷ In the

⁴⁴ *Tiger Oil Corp. v. Yakima County*, 158 Wn. App. 553, 562, 242 P.3d 936 (2010) (quoting *Davis v. Dep’t of Labor & Indus.*, 94 Wn.2d 119, 126, 615 P.2d 1279 (1980), and *In re Welfare of Sego*, 82 Wn.2d 736, 739, 513 P.2d 831 (1973)).

⁴⁵ See *Ridder v. McGinnis*, BTA Docket No. 33754, at 4 (1988) (citing AGO 1986 No. 3, at 8-9); RCW 84.08.130(1).

⁴⁶ RCW 84.08.130(1).

⁴⁷ APPRAISAL INSTITUTE, THE DICTIONARY OF REAL ESTATE APPRAISAL 83 (6th ed. 2015), defines *external obsolescence* as: “A type of depreciation; a diminution in value caused by negative external influences and

absence of quantifiable market evidence of external obsolescence relevant to the subject property's specific geographic area (i.e., the Mountain View Estates subdivision),⁴⁸ and its possible impact on the subject's market value (either the subject land with shed or the subject manufactured home), the Board would be required to speculate, contrary to its role as the trier of fact.⁴⁹ Rather, the evidence in this matter supports the Assessor's position.

Consistent with the Assessor's position, the Board has historically treated manufactured homes situated on land as a single economic unit.⁵⁰ As such, Owner's Sale Nos. 1 through 6 are not comparable to the subject because they involved sales of vacant-land parcels, not properties improved with a manufactured home similar to the subject land parcel with the shed.

Assessor's Sale Nos. 2 and 4 both involve manufactured homes situated on land, as an economic unit, and have adjusted sale prices that range from \$112,000 to \$116,000. They also nicely bracket the Assessor's total 2014 value of the subject land parcel with shed and the subject manufactured home (\$110,500). Assessor's Sale No. 4 is also located on the same street as the subject, alleviating the Owner's concerns that the only true comparable sales are those located in the Mountain View Estates subdivision.

Assessor's Sale No. 5 is also located on the same street as the subject manufactured home and has characteristics very similar to the subject manufactured home and the subject land parcel with shed, with an adjusted sale price of \$175,144. The sale price far exceeds the Assessor's total 2015 value of the subject manufactured home and subject land parcel with shed (\$110,400) and the 2015 value of the subject manufactured home (\$57,500).

It's worth emphasizing that the Owner admits that the RCNLD that the Assessor used for the subject manufactured home for assessment-years 2014 and 2015 in his modified cost approach was reasonable.

In summary, for assessment-year 2014, the Board concludes the Owner has not met his burden to provide clear, cogent, and convincing evidence the Assessor overvalued the subject

generally incurable on the part of the owner, landlord or tenant. The external influence may be either temporary or permanent." At page 134, the same reference defines *locational obsolescence*, a cause of external obsolescence (see APPRAISAL INSTITUTE, THE APPRAISAL OF REAL ESTATE 633 (14th ed. 2013)), as: "A loss in value due to proximity to something that changes value, such as a landfill or traffic. Locational obsolescence is usually incurable."

⁴⁸ See *Melody Peterson, Mason County Assessor v. Timothy and Diane Hoosier*, BTA Docket No. 89057, 92231 (2018) for examples of quantifiable market evidence supporting a reduction in value for external obsolescence.

⁴⁹ See *David H. Statham v. Linda Franklin, Clark County Assessor*, BTA Docket No. 68226 (2009).

⁵⁰ See *Phillip McLean v. Don McDowall, Grant County Assessor*, BTA Docket Nos. 55493-55495, at 3-4 (2001)("That is the way such properties are bought and sold; that is the way they are valued in the marketplace."); *David J. Sitler v. Allen Taylor, Stevens County Assessor*, BTA Docket Nos. 70620-70622 (2010).

land parcel with shed. And for assessment-years 2014 and 2015, the Board concludes the Owner has not met his burden to provide clear, cogent, and convincing evidence the Assessor overvalued the subject manufactured home.

DECISION

In accordance with RCW 84.08.130, the Board sets aside the determination of the Thurston County Board of Equalization for assessment-year 2014 as to the valuation of the subject land parcel with shed and for assessment-years 2014 and 2015 as to the valuation of the subject manufactured home, and orders the values as shown on pages one and two of this decision. The Thurston County Assessor and Treasurer are hereby directed that the assessment and tax rolls of Thurston County are to accord with, and give full effect to, the provisions of this decision.

DATED this 15th day of April, 2019.

BOARD OF TAX APPEALS



WILLIAM PARDEE, Tax Referee

Right of Review

Pursuant to WAC 456-10-730, you may file a written exception to this Proposed Decision. You must file the letter of exception with the Board of Tax Appeals within 20 calendar days of the date of mailing of the Proposed Decision. You also must serve a copy on all other parties. The written exception must clearly specify the factual and legal grounds upon which the exception is based. No new evidence may be introduced in the written exception, nor may a party or parties raise an argument that was not raised at the hearing.

The other parties may submit a reply to the exception within 10 business days. The Board will then consider the matter and issue a Final Decision. There is no reconsideration from the Board's Final Decision.

If a written exception is not filed, the Proposed Decision becomes the Board's Final Decision 20 calendar days after the date of mailing of the Proposed Decision.

Interrogatories and Requests for Production Template

BEFORE THE BOARD OF TAX APPEALS
STATE OF WASHINGTON

NO.

Appellant,

v.

Respondent.

**INTERROGATORIES AND
REQUESTS FOR PRODUCTION
OF DOCUMENTS**

TO: Appellant;

AND TO: Its attorneys, _____.

Pursuant to Washington Superior Court Civil Rules 26, 33, and 34 and WAC 456-09-510, you are served with Respondent _____'s set of interrogatories and requests for production of documents. Please answer these interrogatories and production requests within thirty (30) days of their service upon your representative. **These discovery requests are continuing in nature. In the event you discover further information that is responsive to these requests, please supplement your answers and responses in accordance with the Rules of Civil Procedure.**

Space has been provided following each interrogatory for the insertion of your response. If the space is insufficient for this purpose, please attach an additional page or pages.

I. INSTRUCTIONS

A. Form of Production

[Respondent] requests that you permit it to inspect and copy the documents and other materials described below. [Respondent] requests that this production for inspection and copying take place at the office [insert address], within 30 days of the date of service, or at such other time and place as you may arrange with the undersigned. Alternatively, you may provide [Respondent] with the requested documents in electronic form copied to a CD or via secure file transfer site and provided with your Answers and Responses.

Pursuant to CR 34(b)(2)(C), please produce electronically stored information in the following form:

- Emails and text messages: Searchable PDFs.
- Letters, memos, and similar documents, including drafts, created with word processing software such as Microsoft Word: Searchable PDFs.
- Spreadsheets and similar documents created with spreadsheet software such as Microsoft Excel: Native form as kept in the usual course of business.
- Other: Produce in native form as kept in the usual course of business.

Please produce the requested documents, whether originally stored in paper or electronic form, in electronic image form in the manner as described below. If certain documents are not susceptible to production in the format methods of production addressed below, contact the undersigned counsel to discuss alternative production requirements, concerns, formats, or methods.

Documents shall be produced according to the following formats:

1. Documents that are maintained in paper format shall be scanned images at 300 DPI resolution, in text searchable PDF format that represents the full and complete information contained in the original document. Paper documents that contain fixed notes shall be scanned with the notes affixed, if it can be done so in a manner so as not to obstruct other content on the

1 document. If the content of the document is obscured by the affixed notes, the document and
2 note shall be scanned separately. Documents shall also be produced with the associated OCR
3 text. You are not required to ensure that the OCR is an exact duplicate of the contents of the
4 image.

5 2. Each page of the produced document shall have a legible, unique page identifier
6 (“Bates number”) electronically “burned” onto the image at a location that does not
7 unreasonably obliterate, conceal, or interfere with any information from the source document.
8 You must use a consistent prefix throughout the matter. Bates numbers shall consist of a short
9 two to eight letter prefix representing your name, followed by 6 numbers (e.g. ABC000001).
10 The prefix should include only letters, dashes or underscores. The prefix and number should
11 not be separated by a space. Each page in the production is assigned a unique, incremental
12 Bates number.

13 3. Filenames should be of the form: <Bates num>.pdf, where <Bates num> is the
14 Bates number of the first page of the document. No other information should be provided in
15 the image filenames, including confidentiality status. Filenames must be unique in the
16 production, unless the content is identical.

17 Electronic documents should be produced in native format where the converted image
18 format distorts or causes the information to be improperly displayed, or for which there is no
19 visual representation. In the event native format documents are produced, in order to preserve
20 the integrity of those native format documents, no Bates number, confidentiality legend or
21 internal tracking number should be added to the content of the native document.

22 **B. Objections**

23 If you object to answering any interrogatory or request for production in whole or in part,
24 state your objection and the factual and legal reasoning supporting the objection with particularity.
25 If you object to answering only part of an interrogatory or request for production, specify the part
26 to which you object and answer the remainder.

1 **C. Scope**

2 In your answers and responses to the discovery requests, please identify and include all
3 documents, communications, records, data, and other information known to, or reasonably
4 ascertainable by Appellant, and any and all its officials, officers, employees, agents, attorneys,
5 investigators, and other persons acting in their representative capacities.

6 Unless otherwise stated or implied, these discovery requests cover the period from
7 Date range of issue.

8 When an exact answer to an interrogatory is not known, state the best estimate
9 available, state that it is an estimate, and state the basis for such estimate. If you do not know
10 or cannot ascertain the answer or response to any of the discovery requests below, please state
11 that affirmatively and explain why you are unable to provide an answer or response.

12 **D. Privilege**

13 If your objection to an interrogatory or request for production is based on privilege, state
14 with particularity the nature and extent of the privileged matters. With respect to responsive
15 documents that you contend contain information protected by a privilege, produce a PDF copy of
16 the document, redacting only that portion that you contend is protected. In addition, if you claim
17 that any document responsive to any of the requests for production is subject to a privilege, provide
18 a log that states, for each such document:

- 19 (1) The basis for the claim of privilege;
- 20 (2) The type of document (e.g., letter, memorandum, contract, etc.), the date of the
21 document, and the subject matter of the document;
- 22 (3) The name, address, and position of the author of the document and of any person
23 who assisted in its preparation;
- 24 (4) The name, address, and position of each addressee or recipient of the document or
25 any copies of it; and
26

1 (5) The present location of the document and the name, address, and position of the
2 person having custody of it.

3 **E. Definitions**

4 Where a term is undefined in these definitions, the plain and ordinary meaning of the
5 term applies. The following definitions apply to all interrogatories and production requests:

6 1. **“Complaint or Notice of Appeal”** refers to Appellant’s Notice of Appeal filed
7 with the Board of Tax Appeals on date of filing.

8 2. **“Assessor”** refers to the _____.

9 3. **“Document”** means any written, recorded, or graphic matter, however produced
10 or reproduced, that relates or refers, in whole or in part, to the subjects specified in the request. If a
11 document has been prepared in several drafts, or additional copies have been made and the drafts
12 or copies are not identical (or have undergone alteration by the addition or deletion of notations or
13 other modifications), each non-identical copy is a separate “document.” The term “document”
14 includes, but is not limited to, the following: any corporate record (articles of incorporation,
15 bylaws, minutes, corporate books, etc.), agreements, contracts, leases, books, bulletins, circulars,
16 pamphlets, periodicals, letters, memoranda, files, handwritten notes, notes, reports, notices,
17 records, statutes, codes, regulations, rules, telephone messages, journals, work sheets, invoices,
18 sales slips, billing or credit statements, advertisements (including scripts, videotapes and
19 recordings of same), studies, analyses, statements, bills, invoices, receipts, financial statements,
20 ledgers, audits, tax returns, correspondence, summaries, interoffice communications, e-mails,
21 electronic files, contracts, maps, drawings, working papers, charts, drafts, graphs, indices, tapes,
22 microfilm, photographs, computer printouts, computer programs, or any other written, recorded,
23 transcribed, punched, taped, filmed, or graphic matter, however produced or reproduced.

24 4. **“Identify” a document** means:
25
26

1 (a) If a true and correct copy of the document is being produced, to provide sufficient
2 information from which the specified request can be matched to the produced document, such as
3 by use of Bates numbers; or

4 (b) If a true and correct copy of the document is not being produced, to provide the
5 following: (i) its date or its date of preparation if not dated; (ii) the name and title of its author(s);
6 (iii) the name and title of any person who signed the document; (iv) the names, titles and
7 addresses of intended recipients; (v) the document's subject matter and title or heading; and
8 (vi) the present or last known location of the original of the document (or, if that is not available,
9 the most legible copy).

10 (c) Where an interrogatory requests identification of documents, all documents
11 relating to the subject matter of the interrogatory should be listed individually, and not just
12 representative documents that show what the interrogatory requests.

13 5. **"Person"** means any natural person, any business entity (whether incorporated or
14 unincorporated), or any other entity.

15 6. **"Identify" a person** means to state the following: (a) his or her full name; (b) his
16 or her job title; and (c) the present or last-known business address and phone number of the
17 person. If an interrogatory requests identification of a current employee who may be contacted by
18 Appellant's attorney of record, it is sufficient to provide the address and telephone number of that
19 attorney in lieu of the person's address and telephone number.

20 Where an interrogatory requests the identity of persons having knowledge of a particular
21 matter, please list all persons having such knowledge.

22 7. **"You," "your," "Appellant," and "Company Name"** refers to the Appellant
23 and its employees, agents, and representatives. Where a term is undefined in these definitions, the
24 plain and ordinary meaning of the term applies.

II. INTERROGATORIES

INTERROGATORY NO. 1:

ANSWER:

INTERROGATORY NO. 2:

ANSWER:

INTERROGATORY NO. 3:

ANSWER:

INTERROGATORY NO. 4:

ANSWER:

INTERROGATORY NO. 5:

ANSWER:

INTERROGATORY NO. 6:

ANSWER:

1 **INTERROGATORY NO. 7:**

2 **ANSWER:**

5 **INTERROGATORY NO. 8:**

6 **ANSWER:**

9 **INTERROGATORY NO. 9:**

10 **ANSWER:**

14 **INTERROGATORY NO. 10:**

15 **ANSWER:**

18 **III. REQUESTS FOR PRODUCTION**

19 **REQUEST FOR PRODUCTION NO. 1:**

20 **RESPONSE:**

23 **REQUEST FOR PRODUCTION NO. 2:**

24 **RESPONSE:**

1 **REQUEST FOR PRODUCTION NO. 3:**

2 **RESPONSE:**

5 **REQUEST FOR PRODUCTION NO. 4:**

6 **RESPONSE:**

9 **REQUEST FOR PRODUCTION NO. 5:**

10 **RESPONSE:**

13 **REQUEST FOR PRODUCTION NO. 6:**

14 **RESPONSE:**

18 **REQUEST FOR PRODUCTION NO. 7:**

19 **RESPONSE:**

23 **REQUEST FOR PRODUCTION NO. 8:**

24 **RESPONSE:**

1 *[Signature on following page]*

2 DATED this ____ day of October, 2024.

3
4 [Signature of advocate, title]
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

CERTIFICATION

The undersigned certifies that he or she has read the above responses and that they comply with the requirements in Superior Court Civil Rule 26(g).

ANSWERS AND RESPONSES DATED this ____ day of _____, 2024.

Attorneys for Appellant

VERIFICATION

STATE OF WASHINGTON)
) ss.
County of _____)

The undersigned, being first duly sworn upon oath, deposes and states:

My title is _____ with Appellant. I have read the above answers to these interrogatories and production requests and I know the contents of the above answers and believe them to be true.

SIGNED and SWORN to before me this _____ day of _____, 2024.

NOTARY PUBLIC in and for the State of
Washington, residing at _____.
My appointment expires: _____.

PROOF OF SERVICE

I certify that I served a copy of this document, via electronic service, per agreement, on the following:

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this ____ day of October, 2024, at _____, WA.

_____, Legal Assistant / Paralegal

Notice of Deposition Template

BEFORE THE BOARD OF TAX APPEALS
STATE OF WASHINGTON

v.

Appellant,

Respondent.

NO. _____

NOTICE OF DEPOSITION OF

TO: [Deponent]

AND TO: Appellant and his attorneys, _____ and _____

PLEASE TAKE NOTICE that the deposition of _____ will be taken on oral examination before a court reporter commencing at _____ a.m. on [Day], [Date], at the [Location of Deposition/Remote access information if applicable]. You are hereby notified that [Deponent] is to appear at that time and place, and submit to a deposition under oath.

The deposition shall be taken pursuant to Washington Civil Rules and shall be subject to continuance or adjournment from time to time or place to place, if necessary, until completed.

DATED this _____ day of October, 2024.

PROOF OF SERVICE

I certify that I served a copy of this document, via electronic service, per agreement, on the following:

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this ____ day of October, 2024, at Tumwater, WA.

Deposition Subpoena Template

Issued by the
BOARD OF TAX APPEALS
STATE OF WASHINGTON

NO.

SUBPOENA FOR DEPOSITION

Appellant,

v.

Respondent.

TO: [NAME OF DEPONENT],
c/o [Counsel],
[Counsel's Address],

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION:

DATE AND TIME:

If Zoom/Videoconference, insert info:

METHOD OF RECORDING:

ISSUING OFFICER SIGNATURE AND TITLE

DATE:

[Assessor Advocate Name]
Advocate for Respondent
[Title]
[Address]

1 **PROOF OF SERVICE**

2 DATE SERVED

PLACE

4 SERVED ON (PRINT NAME)

MANNER OF SERVICE

6 SERVED BY (PRINT NAME)

TITLE

8 **DECLARATION OF SERVER**

9 I declare under penalty of perjury under the laws of the State of Washington that I am a
10 suitable person over the age of 18, that the foregoing information contained in the Proof of
11 Service is true and correct and that I served the above names as described in the Proof of
Service.

12 Executed on _____
DATE/PLACE

SIGNATURE OF SERVER

ADDRESS OF SERVER

14 Pursuant to CR 45, Sections (c) & (d):

15 **(c) Protection of Persons Subject to Subpoenas.**

16 (1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable
17 steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court shall
18 enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction,
which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

19 (2)(A) A person commanded to produce and permit inspection and copying of designated books, papers,
20 documents or tangible things, or inspection of premises need not appear in person at the place of
production or inspection unless commanded to appear for deposition, hearing or trial.

21 (B) Subject to paragraph (d)(2) of this rule, a person commanded to produce and permit inspection
22 and copying may, within 14 days after service of subpoena or before the time specified for compliance if
23 such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena
24 written objection to inspection or copying of any or all of the designated materials or of the premises. If
25 objection is made, the party serving the subpoena shall not be entitled to inspect and copy the materials
26 or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If
objection has been made, the party serving the subpoena may, upon notice to the person commanded to
produce and all other parties, move at any time for an order to compel the production. Such an order to
compel production shall protect any person who is not a party or an officer of a party from significant
expense resulting from the inspection and copying commanded.

1 (3) If the person commanded to appear by remote means does not have adequate access to the
2 necessary technology, they shall notify the issuing officer in writing within 5 days of receiving
3 the subpoena. The issuing officer or commanding attorney must thereafter arrange access to the
4 necessary technology for the witness or issue an amended subpoena to conduct the deposition in
5 person.

6 (4)(A) On timely motion, the court by which a subpoena was issued shall quash or modify the
7 subpoena if it:

- 8 (i) fails to allow reasonable time for compliance;
- 9 (ii) fails to comply with RCW 5.56.010 or subsection (e)(2) of this rule;
- 10 (iii) requires disclosure of privileged or other protected matter and no exception or waiver
11 applies; or
- 12 (iv) subjects a person to undue burden, provided that, the court may condition denial of the
13 motion upon a requirement that the subpoenaing party advance the reasonable cost of producing
14 the books, papers, documents, or tangible things.

15 (B) If a subpoena

- 16 (i) requires disclosure of a trade secret or other confidential research, development, or
17 commercial information, or
- 18 (ii) requires disclosure of an unretained expert's opinion or information not describing
19 specific events or occurrences in dispute and resulting from the expert's study made not at the
20 request of any party, the court may, to protect a person subject to or affected by the subpoena,
21 quash or modify the subpoena or, if the party in whose behalf the subpoena is issued shows a
22 substantial need for the testimony or material that cannot be otherwise met without undue
23 hardship and assures that the person to whom the subpoena is addressed will be reasonably
24 compensated, the court may order appearance or production only upon specified conditions.

25 (d) Duties in Responding to Subpoena.

26 (1) A person responding to a subpoena to produce documents shall produce them as they are kept
in the usual course of business or shall organize and label them to correspond with the categories
in the demand.

(2)(A) When information subject to a subpoena is withheld on a claim that it is privileged or
subject to protection as trial preparation materials, the claim shall be made expressly and shall
be supported by a description of the nature of the documents, communications, or things not
produced that is sufficient to enable the demanding party to contest the claim.

(B) If information produced in response to a subpoena is subject to a claim of privilege or of
protection as trial-preparation material, the person making the claim may notify any party that
received the information of the claim and the basis for it. After being notified, a party must
promptly return, sequester, or destroy the specified information and any copies it has; must not
use or disclose the information until the claim is resolved; must take reasonable steps to
retrieve the information if the party disclosed it before being notified; and may promptly
present the information in camera to the court for a determination of the claim. The person
responding to the subpoena must preserve the information until the claim is resolved.