Appearing Before the BOE

Presented by Diana Burch

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Taxpayer disagrees with the Assessor’s valuation

The Taxpayer has the right to appeal.

- Can it be resolved without an appeal?
- The Taxpayer can discuss the issue with the Assessor’s office.
- Speaking with the Assessor’s office does not hold a taxpayer’s appeal deadline.
- Taxpayer submits a complete and timely petition to the BOE.

Processing Appeals

What happens when an appeal has been filed?

1. The BOE Clerk evaluates the petition.
   - Is the petition timely?
   - Is the petition complete?
2. The Clerk forwards the appeal to the assessor's office.
   - Did the taxpayer request valuation information?
   - Is this a misunderstanding?
   - Can I offer a stipulation?
   - Do I prepare a response or rest on the presumption of correctness?
3. The clerk schedules hearings.
4. The parties exchange evidence.

Requests for Valuation Information

The Assessor *must* provide the taxpayer information used to value the property.

- Within 60 days of request.
  - <u>And</u> at least 21 business days prior to the hearing.
- Cannot rest on presumption for this request.
- Can send a link to the sales used in creating the valuation.
- If something other than comparable sales was used, that must be provided.
- Provide insight and understanding.

2 **True & fair value**

A - Assessor's determination of true & fair value:		**B - Your estimate of true & fair value:**	
Land:	$ 425000	Land:	$ 300000
Improvement/Bldgs:	$ 500000	Improvement/Bldgs:	$ 400000
TOTAL:	$ 925000	**TOTAL:**	$ 700000

Date the assessor's "Change of Value Notice" or other determination notice was mailed: 10/15/2024

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

WAC 458-14-066

Exchange Deadlines

WAC 458-14-066 & RCW 84.48.150

- Valuation information is not the same as evidence.
- Both parties must exchange any additional evidence at least 21 business days prior to the hearing.
- The taxpayer must separately send their evidence to the BOE and to the Assessor's office.
- Neither party can change the comparable sales they are providing.

BOE can choose:

- If there's no objection to late evidence, they may consider the evidence and proceed.
- If there's an objection they may:
  - Refuse to consider late evidence.
  - Postpone the hearing to allow the parties an opportunity to review late evidence.
  - Proceed with the hearing but allow parties to submit new evidence for comment after the hearing.

Evidence

Assessors enjoy a statutory presumption of correctness.

- Can only be overcome by clear, cogent and convincing evidence.
- The board must determine if the presumption has been overcome.
- General principles are not evidence.
- Arguments are not evidence.
- Taxpayers may present:
  - Comparable sales data, cost data, income data.
  - Maps, photos.
  - Studies.

At the hearing

Evidence

- Always present evidence to the board.
- Look at the appellant when they are talking.
- Look at the Board when you are talking.
- Use the hearing to enhance written materials.

Credibility

- Established through conduct.
- Correctness and credibility are not the same.
- Be objective.
- "I don't know" is a valid answer.

Audience

- What does your audience know about the issues?
- Think of relatable analogies.
- Avoid jargon when possible.
- Define complex concepts.
- Commercial vs. residential appeals.

Addressing your approach to value

The Sales Approach

- Adjusts sales prices of comparable properties to make them similar to the subject property.

- Concepts:
  - Adjustments.
  - Market value.
  - Arms-length transaction.
  - Trended data.

Addressing your approach to value

The Cost Approach

- Takes the components of a house and assigns a price per square foot based on style and value for amenities, quality, condition, etc.

- Concepts:
  - Physical Deterioration.
  - Functional obsolescence.
  - External obsolescence.

Addressing your approach to value

The Income Approach

- Estimating the value of a property based on the income the property generates.

- Concepts:
  - Capitalization rate.
  - Net operating income.
  - Operating expenses.

Tell your story

- Determine the objective of your message.
- Select three to four key points.
- Describe policies, techniques, strategies, concepts, and ideas in terminology that the listener can understand.
- Review.

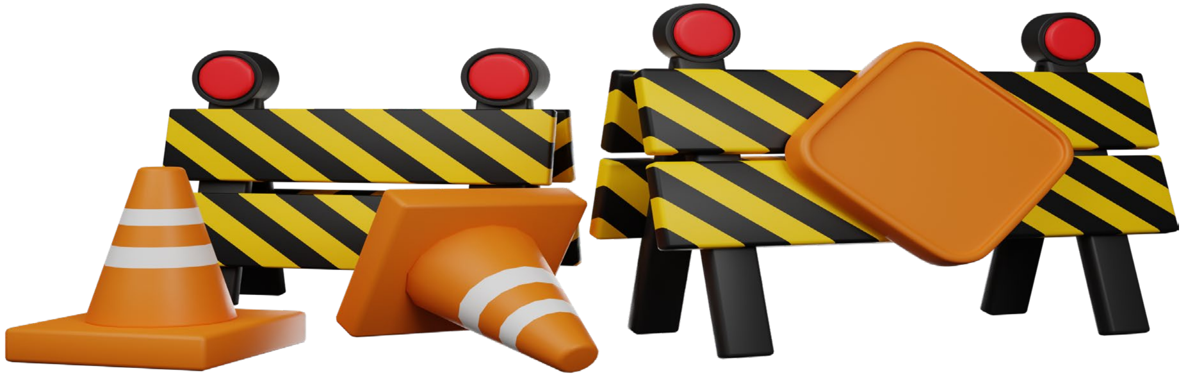
Roadblocks

You may encounter:

- Deceptive appellants.
- Emotional testimony.
- Attachment to value.
- Combative appellants.
- Losing the presumption of correctness.

Resolutions:

- Point out inconsistencies.
- Be empathetic but stick to the facts.
- Be objective.
- Remain cool, calm, and collected.
- Appeal to the BTA.



After the hearing

Decisions are not negotiable.

- Requests for reconsideration.
  - Not required by law.
  - Reserved for egregious errors.
  - Boards may develop their own policies.
- Aggrieved parties may appeal to the Board of Tax Appeals.
  - Must be filed within 30 days of service of BOE decision.
  - Use the form required by BTA.
  - Choose between formal and informal.

Resources

Property Tax Resource Center

https://propertytax.dor.wa.gov

- Manuals
- Forms
- County Contacts
- DOR Contacts
- Course Materials
- Property Tax Advisories & Special Notices

Board of Tax Appeals Website

https://bta.wa.gov

- Appeal information
- FAQs
- Forms and Publications
- Decisions

Laws and Rules

- RCW 84.48
- RCW 84.40
- WAC 458-14
- WAC 456-10
- WAC 456-09

Questions?

Contact Us

Diana Burch

Appeals Specialist

Website

www.dor.wa.gov

Phone Number

360-534-1383 Diana Burch

360-534-1429 Sylvia Willis

Email

DianaBu@dor.wa.gov

SylviaW@dor.wa.gov