



CLARK COUNTY BOARD OF EQUALIZATION

APPEAL PROCESS GUIDE

The assessed value is presumed correct by Washington law. You, as the appellant, must prove that the assessed value is incorrect and must provide evidence to prove a more accurate fair market value.

QUICK CONTACT GUIDE	PHONE: 564-397-2337	MAILING: Board of Equalization PO Box 5000 Vancouver, WA 98666
	EMAIL: BOE@clark.wa.gov	
	WEBSITE: clark.wa.gov/internal-services/board-equalization	

1 – FILE YOUR APPEAL

To begin, submit a complete appeal/petition form with a copy of your Notice of Value to the Clark County Board of Equalization within 60 calendar days of the date at the top of your Notice of Value. Appeals may be submitted without a Notice of Value up to July 1 of the assessment year.

2 – RECEIVE YOUR CASE NUMBER

Once your appeal has been established with the Clark County Board of Equalization, you will receive your assigned case/petition number via letter. Your case will automatically be in line for a hearing. You can submit evidence as soon as you receive your case number and it's helpful to submit it as soon as possible so that you can be sure it's timely filed and so that the Assessor's Office might review it. Before your hearing, you should make a good-faith attempt to resolve issues with the Assessor. The Assessor may respond to your petition, generally with a list of comparable sales.

3 – GATHER YOUR EVIDENCE

IMPORTANT:

Evidence must be submitted to the Board of Equalization AND the Assessor's Office at least TWENTY-ONE (21) BUSINESS DAYS PRIOR to your hearing date with the Board.

It is not recommended that you wait to be assigned a hearing date before gathering/submitting evidence. You may only get a few days of notice before the 21-business day deadline.

LATE EVIDENCE CANNOT BE ACCEPTED BY WASHINGTON STATE LAW

The Assessor is presumed correct by Washington law. Your job as the appellant is to prove two things:

- 1) **Prove the Assessor made an error in your property value as of the assessment date**
- 2) **Demonstrate what the market value of the home was on the assessment date**

You can show this however you choose to, but your evidence must meet a standard of “*clear, cogent, and convincing*” in order for the Board to alter the value. Cases with insufficient evidence will be sustained at the Assessor's value.

If your argument uses comparable sales, please use the *Comparable Sales Worksheet* available in the appeal form packet or on the Board of Equalization “Documents” web page. Adjust the sale prices of the comparable sales up or down to make them more representative of your property. Show your work.

Example:

	SUBJECT PROPERTY	COMPARABLE #1		COMPARABLE #2		COMPARABLE #3	
Account # (Property ID)	11111-001	22222-002		77777-007		88888-008	
Address	1234 Main St Olympia, WA 99999	5678 State St Olympia, WA 99999		4321 4th Ave Olympia, WA 99999		9876 5th Ave Olympia, WA 99999	
Sale Price	N/A	\$ 500,000.00		\$ 625,000.00		\$ 515,000.00	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST	DESCRIPTION	ADJUST
Sales Date	N/A	6/2/2021	6 months	10/5/2021	2 months	8/7/2021	4 months
Land: Lot Size (Acreage)	1 acre	2 acres	-1	2.5 acres	-1.5	1.75 acres	-0.75
Zoning	R9	R9	n/a	R9	n/a	R7	+R2
View	no	river	-view	no	n/a	mountain	-mntn

COUNTY SALES INFORMATION RESOURCES:

Assessor's Residential Sales List	Property Information Center (Sales Search tab)
clark.wa.gov/assessor/residential-property-sales-information	gis.clark.wa.gov/gishome/property/index.cfm

Please have your evidence organized in the order you would like it presented to the board. Include page numbers. DO NOT bind, staple, flag, etc. your materials--the Board gets copies. The Board of Equalization staff does not do organization or research on your behalf.

See the attached checklist for more information about what is useful/not useful evidence →

4 – RECEIVE YOUR HEARING DATE ASSIGNMENT

You will be informed of your hearing date and time via letter roughly 60 days prior to the hearing. All evidence you would like included in your case MUST be received or postmarked no later than 21 business days prior to your hearing to both the Board of Equalization AND to the Assessor's Office. (Your hearing day does *not* count as one of the business days. Count 21 business days *back* from your hearing date. Weekends and state holidays are *not* business days!)

5 – ATTEND YOUR HEARING

HEARINGS ARE CURRENTLY HELD REMOTELY BY WEBEX
If you would like assistance with attending, please let us know prior to your hearing date.

You are allowed to represent yourself, and you do not need prior experience to argue your appeal. An invitation for the Webex meeting will be emailed to you the week before your appointment. Attending your hearing on video chat or over the phone gives you a chance to discuss your case and answer questions about the petition and property. **Attendance is not mandatory**; the Board will still hold the hearing to impartially review your evidence and the Assessor's evidence to make their determination.

Hearings are allotted 15 minutes for residential properties and 30 minutes for commercial properties. The Board receives and reviews your materials the day before the hearing. You will have a chance to summarize your case and the Board may ask you questions. These hearings are audio recorded.

You are expected to maintain civility and professionalism throughout the hearing. Remember: Board members are citizens too. While they can have bad days like anyone else, they try hard to hold a fair process and adhere to the laws of appeal requirements and procedure.

The Board cannot consider evidence or arguments after the hearing has concluded unless the Board directs the parties otherwise.

6 – RECEIVE YOUR BOE DECISION

Decisions are issued by postal mail within 30 calendar days after the hearing date. The decision will contain a conclusion of value for your property and a description of further appeal rights. The Assessor's Office will update the system. Your assessment will not change in the system immediately. Board of Equalization decisions only impact the assessment year appealed.

7 – REVIEW YOUR TAX STATEMENT

You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office, and the Treasurer's Office will notify you of adjustments made to your taxes. Depending on when your hearing occurred, this may not be reflected until your second tax bill.



Checklist for a successful appeal of your property assessment

Your job as the appellant is to prove that the assessed value is incorrect and prove what the value should be

DO

- Check the property records for errors** – The clearest way to enact a value change is to show that the county has the wrong square footage for your property or other key details. The discrepancy must be significant. If the property includes restrictions or is unbuildable in ways that the assessment does not consider, you can demonstrate the restriction and its impact on the market value of the property.
- Include recent purchase information** – If you bought your property recently, include details about the purchase and show proof it was a standard real estate transaction. A below-market sale between family members, for example, doesn't count. If your purchase included an appraisal, you may include it.
- Find comparable sales** – Find sales of properties like yours and detail them against your property using the worksheet included with the petition. Make adjustments to the comparable sales where appropriate. The best examples are sales close to the January 1st assessment date of similar nearby properties. Many real estate agents will do this analysis. The Assessor's Office can help you find relevant sales information also.
- Get independent bids for necessary repairs (“Cost-to-Cure”)** – If the roof leaks, the foundation is missing, etc. you can show the market impact on the value by getting bids. Normal wear and tear DOES NOT count such as carpet, decks, fences, or driveways.
- Include a few photos** – Photos DO NOT generally constitute an adequate case by themselves. Photos can provide additional details to bids for repairs and comparable sales.
- Make logical comparisons** – Base the appeal on comparisons of square footage or acreage. Generally, the larger the building or lot, the lower the value per square foot. The appeal is on the total value of the property.
- Consider a professional appraisal** – This is not a requirement to have a successful appeal and the cost of the appraisal for a residential appeal could be more than your tax savings.
- Include a copy of last year's Board of Equalization decision** – If you appealed last year's value and received a decision, please include it for context as each year's file is separate.

DON'T

- Don't rely on assessed values** – The Board CANNOT USE assessed value or list price to adjust your property value. Although assessed value is supposed to represent market value, if you believe your assessment is wrong then other values could be incorrect as well.
- Don't get caught up on assessment increases** – The amount of increase from the prior assessment is not useful to your appeal. Focus on the market value of your property as of January 1 of the assessment year.
- Don't use listing prices** – The Board CANNOT USE assessed value or list price to adjust your property value. The assessment is based on actual sales nearest the assessment date, whenever possible.
- Don't plead poverty** – Although they might sympathize, the board members are NOT ALLOWED to take into account your ability to pay or other personal circumstances. The market value is what you are proving.
- Don't complain about taxes** – Again, while the Board may sympathize, the market value is what counts.

