Pierce County
Assessor-Treasurer

Appealing Your Assessed Value
Hello, this is the second in a series of tutorials featuring different property tax subjects that we will be making available on our website.

It is the hope of Assessor-Treasurer that these presentations will not only guide Pierce County taxpayers through some of the processes required of you under property tax statutes, but also help to educate you on how the property tax system works.

This tutorial is not meant to give you legal advice, but only to assist you through the appeal process. Should you have questions of a legal nature, you are encouraged to contact an attorney.

Contact information will be given at the end of the presentation, feel free to contact this office with any questions or suggestions you might have.
Basic Assessment

Before filing an appeal it will be helpful for you to have a basic understanding of the assessment process.

- Pierce County is on an annual revaluation cycle, this means that every property in the county is revalued each year.

- For statistical purposes, the county is broken into hundreds of homogeneous residential neighborhoods, along with larger commercial areas, where properties are affected by similar market influences.
Basic Assessment

To accomplish the job of revaluing over 300,000 properties each year, we use a methodology called Mass Appraisal.

- Mass Appraisal allows assessment offices to revalue all property in the county without using individual comparables (sales with similar characteristics) for each property.
- In Mass Appraisal, a limited number of sales are correlated to hundreds or thousands of similar properties.
- In a Fee Appraisal, multiple sales are correlated to one individual subject property.
Basic Assessment

According to RCW 84.40.030 Assessors must value all property “at one hundred percent of its true and fair value in money” and that value is based on “Any sales of the property being appraised or similar properties” or “consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance”.

Basic Assessment

The valuation timeline for Assessors is determined by Washington State Statute.

- Properties must be valued as of January 1 of the assessment year (RCW 84.40.020).
- Sales from the prior year are used to adjust those values.
  - This means that your 2010 value is based on research done on sales that took place between 1/1/09 and 12/31/09.
Basic Assessment

The assessment rolls close on May 31 of each year, except for the valuation of new construction which can be added until August 31.

- This is important because once the rolls close and the assessed values are certified the Assessor and his staff have no authority to make changes to those values except under certain circumstances.
- Only the Board of Equalization, the State Board of Tax Appeals or the courts can direct the Assessor to change the assessed value after the rolls have closed.
What is a Notice of Value?

Your Notice of Value is the green card sent each year to alert you to the value that will be used to calculate the property tax for the following year.

- Notices of Value are mailed in late June or early July after the close of the assessment rolls.
- Every taxpayer in the county receives a notice whether their value has changed or not.
- An additional mailing takes place in late September or October to include all new construction picked up through August.
Notice of Value

Your notice of value contains a lot of important information.

On the front is:

- The prior year (old) Assessed Value for Land and Buildings and the Total Assessed Value.
- The current year (new) Assessed Value for Land, and Buildings and the new Total Assessed Value.
- The Senior Frozen Value, if applicable
- The Current Use Value, if applicable
What is a Notice of Value or Value Change Notice?

The 'New Assessed Value' represents the true and fair value of the property as of January 1, 2009 pursuant to RCW 84.40.30.
Notice of Value

Senior Frozen Value

- Taxpayers that qualify for the Senior/Disabled Exemption Program have the value of their property frozen in the year they enter the program. The property tax is calculated on the lesser of market or frozen value.

Current Use Value

- This is the value for properties that meet certain specific criteria and are not valued at highest and best use (market) but at the value of the current use of the property.
Notice of Value

On the back is:

- Contact information for our office including the website address.
- More information on both the Senior/Disabled Exemption and the Current Use Programs.
- And down at the bottom the most important notification besides your value.
  - Notification that you have the right to appeal the assessed values
  - Contact information for the Pierce County Board of Equalization
  - Important dates for filing
Notice of Value

Pierce County Assessor-Treasurer: (253) 798-6111
Automated Tax & Land Access (ATLAS), Telephone: (253) 798-3333
Visit our Website at www.piercecountywa.org/atr

TAX EXEMPTIONS:
- Senior Citizen/Disabled: If you own and occupy a residence or mobile home, are age 61 or older, or are unable to be gainfully employed because of physical or mental impairment, and have a household income of $35,000 or less by December 31, 2009, you may qualify for property tax relief in 2010. For exemption information, contact (253) 798-2169 or visit our website www.piercecountywa.org/atr, exemptions and deferrals link.
- Current Use: Chapter 84.34 provides for current use assessment of farm and agricultural land, timber, and other open space. Applications are made to the Assessor for farm and agricultural land and to Pierce County Planning for other classifications. Current use info: (253) 798-7137

SOLD, PURCHASED OR REFINANCED YOUR PROPERTY?
It is the responsibility of the property owner to contact the Assessor-Treasurer’s Office to determine if any property tax is unpaid. Failure to receive a statement does not relieve the taxpayer of the obligation to pay taxes by the due date. Property taxes are due and payable April 30 and October 31.

QUESTIONS, ADDRESS CHANGES/CORRECTIONS: Contact the Assessor-Treasurer’s Office.

Pierce County Board of Equalization: 2401 So 35th St, Tacoma WA 98409-7498
Telephone: (253) 798-7415, Website: www.piercecountywa.org/boe

APPEALS: You have the right to appeal the Assessor’s determination of the assessed, or current use value to the Pierce County Board of Equalization. Appeal forms (petitions) are provided by the Board and must be filed within 60 days of the date of notice. Petitions received after those dates will be denied.
I Received My Notice
Now What Do I Do?

Have your notice handy and log on to our website at www.piercecountywa.org/atr to check your property characteristics. Does everything look correct? Characteristic errors may be easily corrected and could make a difference in your value.

- It is also important for future valuations that our records contain the correct characteristics
- If you find an error, call our customer service line or e-mail us so corrections can be made
I Received My Notice
Now What Do I Do?

Ask yourself:

- Could I sell my property for at least the amount it is currently assessed for?
  - If you respond yes, then we have done our job and you are fairly assessed at the “100% of true and fair value” that we discussed earlier.
    - The market adjustments have been applied correctly based on the sales that took place in the prior year;
  - If you respond no, then you have a good reason to file an appeal
  - If you are uncertain, do some research. Look at the sales used to update values and/or get a market analysis from a local Real Estate Agent.
Appealing Your Assessed Value

Once you have decided to file an appeal you must do so on forms provided by the Board of Equalization and you will need to file by July 1st of the current assessment year, or within 60 days of the date of the mailing of the Notice of Value whichever is later, according to RCW 84.40.038.

There are a very few special circumstances when the Board may allow a late filing but those will need to be discussed with the Clerk of the Board.
The Appeal Form

Where Do I Get It?
The Taxpayer Petition to the Pierce County Board of Equalization can be obtained

- On line at www.piercecountywa.org/boe
- On the Assessor-Treasurer’s website at www.piercecountywa.org/atr
- By calling the Clerk of the Board at 253/798-7415
- Picked up at either the Assessor-Treasurer’s office or the Board’s office at 2401 S 35th, Tacoma, WA
Filling out the Petition

Once you have a copy of the petition you will need to have some information available before you start filling it out. You will need:

- Your copy of the Notice of Value
- Your parcel number
- Your estimate of the value of your property
- The reasons you believe the assessment is excessive
- Comparable sales
- Other evidence of market value
1. Account/Parcel Number
10 digit number, be sure it is correct, can be found on the value change notice only one parcel per petition

2. Owner Information
Fill out fully

3. Value Information
Box 3 information can be found on the notice except for your estimate of value

4. Why Do You Disagree with the Assessor’s Value

5. Power of Attorney

6. Sign and Date
Filling Out the Appeal Form

Box 3

Under (a) **Assessor’s Determination of true and fair value** enter the values from your value change notice for land, buildings and the total value.

Under (b) **Your estimate of true and fair value** enter what you reasonably feel you could sell your property for. Remember, Washington is a market value state and market value evidence will help you win your appeal.

You must also enter the date of the mailing of your notification of value. Because the July 1 or 60 day timeline to allow filing is required by law.
Filling Out the Appeal Form

Box 4

Reasons why you believe the Assessor’s value does not reflect the true and fair market value.

- Inadmissible Reasons:
  - The property tax
  - Assessment or tax comparisons to other properties
  - Personal hardship
  - Percent of increase in value
  - Anything not directly related to the market value

- To improve your chances of a successful appeal you must present “clear, cogent and convincing evidence” that the Assessor has erred in the valuation of your property.
Filling Out the Appeal Form

Box 4

Be specific:

- My property is over assessed because the Assessor has me listed with an excellent view but the trees on my neighbors property have grown up over the years and I no longer have a view at all

- I just purchased this property 6 months ago for 2/3 of what the current assessed value is. My purchase was an arm’s length market transaction through a real estate company and I feel that my purchase price represents the true market value. I also have an appraisal that was done at the time of my purchase.
Filling Out the Appeal Form

What not to say

- My neighbor’s house is much nicer than mine and is newer but they pay less in taxes.
- Every lot on my block has a lower value than mine and it isn’t fair
- They keep increasing my value every year and now I am paying twice as much in taxes as I did a year ago.
- You can’t increase my value by 50% in 1 year.

These are not reasons that the Board can accept. They do not provide the required “clear, cogent and convincing evidence” that makes for a successful appeal.
6. Type of Property
Is the parcel residential, commercial, industrial etc

7. Describe the Parcel
Lot size can be found on our website or by calling. Describe any buildings, is there a view or is the parcel located on waterfront.

8. Purchase Price
Only if purchased in the last 5 years

9. Have There Been Improvements to the Property Since You Purchased

10. Have You Had a Fee Appraisal Done
List when, by whom and the estimated value, include copies of the entire appraisal, this is excellent evidence.
11. Have You Provided All of Your Evidence?
Check the box that applies. If you intend to provide additional evidence it must be received at least 7 business days prior to the hearing date.

Documentary Evidence
This is really important. This is where you will provide the sales that uphold your estimate of value. You can use the sales from a recent fee appraisal or you can get sales from a local realtor or even use our website to find them. I will show you how to do that later.
Sales Comparables

What is a Comparable?

- Comparables are sold properties that are similar to the one being appraised (the subject).
- For appeal purposes, use sales that took place prior to the assessment date (Jan 1) and are similar in important respects to the subject property.
- The best comparables are sales located in your neighborhood, with similar land and improvement features, which sold close to the assessment date at issue (before and not after).
Comparable Sales

Why Should I Include Comparable Sales

- Sales of the subject property and/or comparable properties are the foundation of Washington State’s market value standard.

- Comparable sales typically provide the best indicators of market value. [RCW 84.40.030] This is particularly true for residential properties.

- Good market evidence in the form of comparable sales increases your chances of success.
Where Can I Find Sales Information?

There are several places you can get sales information.

- The Assessor-Treasurer’s website
- A market analysis done by a local realtor
- If you recently purchased and have a fee appraisal, you will find sales in your appraisal report
Using the Assessor-Treasurer’s Website

www.piercecountywa.org/atr

There are two ways to look for sales using our website.

- One is interactive and allows you to put in the parameters for your search;

- The other is a fixed list of all of the sales used to adjust values for the assessment year in question.
Using the Assessor-Treasurer’s Website

The interactive search can be found by going to the very bottom of the webpage and using the Sales Search link.
Here you can enter the subject Parcel Number and the Search Distance. When you enter the subject parcel number and hit Update, the subjects characteristics will be loaded to allow you to find the best comparable. Then you can choose your own appraisal neighborhood (best) or widen the search area to a ½ mile or 1 mile search from the subject.
The subject characteristics are loaded but you can still change them if you wish. In
the yellow area to the right of the screen you will see the Subject Parcel data. You
can enter a sale date range and price range, but the fewer the criteria the more
sales that will be returned. If the subject has a view or is waterfront, you will want to
search only those sales, so click the appropriate box. You can also choose the
Occupancy type if you are looking for a multi-family property or a commercial use
type. You can also narrow the Building Quality. Once you have entered or
changed the criteria, use the search button. As a rule of thumb, do not use any
more characteristics than absolutely necessary to yield reasonable comparables
Your search results will be returned with a map showing the exact location of each sale. If you click on the sale on the map, all of the details of the sale plus all the property characteristics will be displayed. And at the bottom of the page, is a quick summary of each property. If you choose the underlined ETN (Excise Tax Affidavit) number more details will display. This particular search returned 3 sales and, if the criteria were widened, more would likely be returned, but three sales are good evidence of market value.
It is possible your search could return no sales, especially if you have view or waterfront property. Look at the characteristics you are searching for. It could be one of them is too restrictive and no sales are available to match it. Reduce your required characteristics, if possible, or go back and widen your search area and search again. You can search by the entire Appraisal Area instead of just narrowing the search by Neighborhood within the Appraisal Area. To find your appraisal area and neighborhood, use our website and do a parcel search.
For residential parcels:
To find your appraisal area and neighborhood on the website, first do a parcel search on the subject. When your search returns go to the Land tab and there, under location is the LEA, this is the appraisal area (09) and neighborhood (15 07). Now you can use this information to broaden your search if necessary.

For commercial parcels:
This will display as Value Area not Appraisal Area and Neighborhood

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**Account Type:** Real Property  
**Category:** Land and Improvements  
**Use Code:** 1101-SINGLE FAMILY DWELLING  
**Location:**  
LEA: 091507  
RTSQQ: 03-20-36-14  

**Size**  
SF: 16,797  
Acres: 0.39  
Front Ft: 0  

**Amenities**  
WF Type: n/a  
View Quality: n/a  
Street Type: Paved  

**Utilities**  
Electric: Power Installed  
Sewer: Sewer/Septic Installed  
Water: Water Installed  

**Warning:** Appraisal data provided is for informational purposes only and is incomplete for determination of value.
By widening this search and using the entire appraisal area, 25 sales records were found. Each will have to be looked at to find those that fit the best and are most like the subject. Again, clicking on each sale will give you all of the necessary information for your research.
Using the Sales Listings

- Again go to [www.piercecountywa.org/atr](http://www.piercecountywa.org/atr) and in the gold band on the left of the page choose Reports.
- Under Revaluation Reports, choose the report for the assessment year you are appealing.
Using the Sales Listings

- Choose the Sales Listing applicable to the property type under appeal. There are lists of sales used to update residential properties as well as commercial, mobile homes and condominiums. They can be looked at in either PDF or xlsx format.
Using the Residential Sales Listing

<table>
<thead>
<tr>
<th>Account Number</th>
<th>LEA</th>
<th>Improved or Vacant</th>
<th>Property Type</th>
<th>Site Address</th>
<th>Land Value</th>
<th>Building Value</th>
<th>Total Value</th>
<th>Sale Date</th>
<th>Sale Amount</th>
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<td>11416 CLEAR LAKE NORTH RD</td>
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<td>32526 BENBOW DR E</td>
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<td>0416034001</td>
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<td>39217 ORVILLE RD E</td>
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<td>6499000080</td>
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<td>Mobile Home</td>
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<td>Mobile Home</td>
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<td>010601</td>
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<td>Mobile Home</td>
<td>32906 54TH AV S</td>
<td>$106,700</td>
<td>$5,700</td>
<td>$112,400</td>
<td>08/04/2009</td>
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<td>0217154038</td>
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<td>Residential</td>
<td>33308 LOCKE DR SW</td>
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</tbody>
</table>
The sales in these listings are sales that were used to adjust assessed values for the assessment year in question. The listing also relies on appraisal area and neighborhood to help you find the sales that are applicable to the subject under appeal. The listing is not as easy to use as the Sales Search function on the website but it does list all sales used from the prior year. You will need to do some research on your own to find the characteristics of each property to determine if the sales are good comparables for the subject. Using the Assessor’s website enter each parcel number you want to research and look at both the land and building characteristics to find the best fit.
Mobile Home Sales Listing

The mobile home sales listing lists by neighborhood and extension. The parcel number is the land parcel and the account number is the mobile home account or parcel number. It also gives the site address along with the style, year built, quality, length and width, the value and the sale price and sale date. This information makes it easier to find sales that closely resemble the subject without doing a lot of further research.
The Condominium Sales Listing has condo sales by neighborhood. Find the neighborhood where your condo is located and look for sales in the same complex, these will have the same first six digits in the parcel number as the subject and will be the best indicators of market value. If there are none, use sales from the entire neighborhood.
Commercial Sales Listing

If you are looking for commercial sales you will have some options to choose from. Vacant Sales, these are land only. Improved Sales, land and building. The Property Use Extension Key will help you find properties with the same use, this will help your search.
You can search for the commercial extension key either alphabetically by business use or numerically by extension number. For example, Class A office space, on the alpha list and on the numeric list.
Commercial Sales Listing

Commercial sales are listed by use extension and neighborhood. Once you know your extension you can easily search either the vacant or improved sales listings and find sales of the same property use.

<table>
<thead>
<tr>
<th>Extension</th>
<th>NBHD</th>
<th>Account Number</th>
<th>Business Name</th>
<th>Site Address</th>
<th>Zoning</th>
<th>Land SF</th>
<th>Year Built</th>
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<th>Sale Date</th>
<th>Sale Price</th>
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<th>Sale Price Per Square Foot</th>
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<td>97100000210</td>
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<td>KORUM'S POYALLUP SUZUKI</td>
<td>711 MERIDIAN N</td>
<td>CG</td>
<td>113.990</td>
<td>1974</td>
<td>15.651</td>
<td>10/13/2008</td>
<td>$3,000,000</td>
<td>$3,552,100</td>
<td>$189.14</td>
</tr>
<tr>
<td>710</td>
<td>502</td>
<td>0202231333</td>
<td>CORNFORTH CAMPBELL AUTO</td>
<td>400 VALLEY AV NE</td>
<td>CG</td>
<td>175.910</td>
<td>2001</td>
<td>28.117</td>
<td>12/17/2009</td>
<td>$4,000,000</td>
<td>$4,624,300</td>
<td>$142.35</td>
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<tr>
<td>710</td>
<td>506</td>
<td>0320126021</td>
<td>NISSAN OF FIFE</td>
<td>1700 ALEXANDER AV E</td>
<td>RC</td>
<td>187.500</td>
<td>1999</td>
<td>16.937</td>
<td>8/26/2008</td>
<td>$8,000,000</td>
<td>$5,037,000</td>
<td>$472.34</td>
</tr>
</tbody>
</table>
Finishing the Petition

Once you have found sales that uphold your estimate of value, fill out the Documentary Evidence Worksheet with parcel numbers, addresses, lot size, sale price and the date the sale took place. If you have more sales than will fit on the form, use additional paper. Always include your parcel number on any evidence you submit.
Supplying Additional Evidence

If you have other evidence such as a fee appraisal or market analysis, include that information with your petition. For commercial properties you must include copies of income and expense information for the prior two years and, if applicable, rent rolls or lease agreements. If you have photos that provide evidence, include them or any estimates of cost to cure specific property issues.

Documentation of this type that provides the “clear, cogent and convincing evidence” called for in the statutes will increase your chances of a successful appeal.
Ready to Deliver

- You have filled out the form completely, found sales comparables from the year prior to the assessment date of January 1 and included any additional evidence you have.
- You must submit two copies of everything you have put together.
- Be sure to include your name and parcel number on any evidence you submit.
- You can mail both copies or hand deliver to:
  - Pierce County Board of Equalization, 2401 S 35th ST, Room 176, Tacoma WA 98409
The Rest of the Appeal Process

- Once the Board receives your completed petition they must determine if it meets all the necessary criteria.
  - If it does, you will be sent a letter allowing you to choose a date for the hearing. If you do not respond to the letter your appeal will be read into the record without the petitioner present. Because of the volume of appeals, this notification may be delayed by several months.
  - If it does not meet statutory requirements, the Clerk of the Board will notify you and let you know the reasons.
The Rest of the Appeal Process

- You may be contacted by an appraiser from this office to schedule an inspection of the property in question.

- If your evidence is sufficient, you may be contacted by an appraiser from this office regarding the value at issue. Sometimes values are agreed upon by both parties and a hearing becomes unnecessary.

- You will receive copies of the Assessor-Treasurer’s response prior to your hearing date.

- If you intend to provide additional evidence after you have filed your appeal, it must be received at least 7 working days prior to your hearing. One copy must be sent to the Board and one copy must be sent to the Assessor’s office. It is better to send it as soon as possible to be sure you meet that requirement.
The Hearing

- The hearing before the Pierce County Board of Equalization is an informal review that allows taxpayers to represent themselves.
- Both you and a representative from the Assessor’s office will be given the opportunity to give oral testimony.
- You may cross examine and rebut evidence.
- Remember that the Board is a separate entity from the Assessor’s office and they will notify both parties in writing of their determination.
After the Hearing

The appeal process takes time and if your property taxes come due while you are waiting for your hearing or the determination, please pay them. You do not want to accrue interest and penalties. Having a property under appeal is not a valid reason for missing your property tax payment deadline.

If the Board agrees with you and lowers your value both your value and property tax will be adjusted accordingly.
After the Hearing

Once you have received the Board’s determination;

- If you do not agree you have the right to petition the State Board of Tax Appeals.
- The Assessor’s office will value the property based on the determination for the year appealed. The valuation will probably change in the following year, because your appeal and the Board’s determination applies only to the year in question.
Contact Information

Assessor-Treasurer Office Contacts
- Customer Service Line – (253) 798-6111
- Website – www.piercecountywa.org/atr
- Fax – (253) 798-3142

Board of Equalization Contacts
- Phone – (253) 798-7415
- Website – www.piercecountywa.org/boe

State Board of Tax Appeals
- Phone – (360) 753-5446
- Website – www.bta.state.wa.us