

If you are filing after **July 1, 2021**, a copy of your Notice of Value Change **must** be attached to the petition

1. Parcel Number: Can be found on Notice of Value Change

2. Owner Information: Please fill out fully.

3. Value Information: Box 3 information can be found on your Notice of Value Change except for your estimate

4. Why You Disagree With The Assessor's Value? Reasons that will not be sufficient are assessment of other properties, percentage of assessment increase, personal hardship, and the amount of taxes. An example of reasons that may be sufficient are comparable sales, condition issues, and independent appraisal.

5. Power of Attorney: To be used if someone is appearing on your behalf

6. Sign and Date

Office Use Only
Petition: _____
Date Received: _____

Taxpayer Petition to the Skagit County Board of Equalization for Review of Real Property Valuation Determination

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice.

*****If filing after July 1, a copy of the determination notice must be attached to this petition.*****

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2021 for taxes payable in 2022 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

1. *Account/Parcel Number: _____	
2. *Owner: _____	
*Mailing Address for All Correspondence Relating to Appeal:	
Street address: _____	
City, State, Zip Code: _____	
May we contact you by email? <input type="checkbox"/> Yes <input type="checkbox"/> No	E-mail address: _____
Daytime Phone No: _____	Fax No: _____
*Name of petitioner or authorized agent: _____	

3. *Assessor's determination of true & fair	(b) * Your estimate of true & fair value:
Land _____	Land..... \$ _____
Improvement/Bldgs _____	Improvement/Bldgs... \$ _____
TOTAL _____	TOTAL..... \$ _____
Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____	
I request the information the assessor used in valuing my property. <input type="checkbox"/> Yes <input type="checkbox"/> No	

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

4. *Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

Other issues relevant to your case:

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 matter pertaining to this appeal.
Signature of Petitioner (Taxpayer) _____

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.
*Signed this _____ day of _____, _____.

Signature of Taxpayer or Agent

6. Type of Property: Is this parcel residential, commercial, industrial?

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. Describe the Parcel: The lot size can be found your Notice of Value Change or Assessor's website. Describe any buildings, is there a view or waterfront

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

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

8. Purchase price of property: \$ _____ (If purchased within last 5 years)
Date of purchase: _____

9. Remodeled or improved since purchase? Yes No Cost \$ _____

10. Has the property been appraised by other than the county assessor? Yes No
If yes, appraisal date: _____ By whom? _____
Appraised value: \$ _____ Purpose of appraisal: _____

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

Please complete all of the above items (if applicable). **Information in boxes 1 – 5 must be provided to be considered a complete petition.**

You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Check one of the following:

I DO NOT want to appear for the hearing. **I WANT to appear for the hearing.**

11. Have You Provided All of Your Evidence? Is your petition complete or do you intend to provide additional evidence at least 21 business days prior to your hearing date?

Hearing Type: Do you want to appear and testify at the hearing or have your petition reviewed without your attendance.

10. Have You Had an Appraisal Done? List when, by whom and the appraised value

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.	_____	_____	_____	_____
b.	_____	_____	_____	_____
c.	_____	_____	_____	_____
d.	_____	_____	_____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office
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 assistance, contact the county board of equalization where your property is located.
(Adapted from 64 0075e (02/14/2019))

Documentary Evidence: This is really important. Provide recent sales or other evidence that support your estimate of value. You can find sales data on the Assessor's Office website.