

## REAL PROPERTY PETITION TO THE SKAGIT COUNTY BOARD OF EQUALIZATION

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| <p style="text-align: center;"><b>File petition with any attachments to:<br/>Skagit County Board of Equalization 1800 Continental<br/>Place, Mount Vernon WA 98273</b></p> | <p><i>For Official Use Only</i></p> |
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This petition must be filed or postmarked by **July 1, 2017**, or within 30 days after the mailing date listed on the Assessor's Official notice of value or other determination, whichever date is later. **If filing after July 1, 2017 you must enclose a copy of the Assessor's 2017 Notice of Value.**

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2017 for taxes payable in 2018** to the amount shown in Item No. 3(b) on this form. **ITEMS NOS. 1 THROUGH 6 MUST BE COMPLETED** (Please Print)

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| <p>1. <b>Account/Parcel Number:</b> _____ &lt;Separate Petition Required for each Parcel</p> <p>2. <b>Owner:</b> _____</p> <p><b>Mailing Address for all Correspondence Relating to Appeal:</b></p> <p>Name of Petitioner or Authorized Agent: _____</p> <p>Street Address: _____</p> <p>City, State, Zip _____</p> <p><b>Daytime Phone No.:</b> _____ <b>e-mail address:</b> _____</p> |
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| <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>3. (a) Assessor's determination of assessed value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p> </td> <td style="width: 50%; border: none;"> <p>(b) Your estimate of fair market value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p> </td> </tr> </table> <p>The mailing date listed on the Assessor's "Notice of Value" is: _____</p> <p style="text-align: center;"><b>&lt;&lt;Please attach a copy of the Assessor's Notice of Value.&gt;&gt;</b></p> | <p>3. (a) Assessor's determination of assessed value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p> | <p>(b) Your estimate of fair market value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p> |
| <p>3. (a) Assessor's determination of assessed value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p>  | <p>(b) Your estimate of fair market value:</p> <p>Land \$ _____</p> <p>Building/Improvements \$ _____</p> <p><b>Total</b> \$ _____</p>            |  |

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| <p>4. Specific reasons why you believe the Assessor's value does not reflect the true and fair market value <b>as of January 1, 2017</b>. (The Assessor is presumed to be correct. Your task is to provide convincing evidence that the Assessor's value is not the true and fair market value [RCW 84.40.0301]). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to <u>market value</u> may not be relevant or sufficient evidence to prove market value. <b>(**see important note on second page)</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>If this petition concerns <b>income property</b>, please attach a statement of income and expenses for the past two years, representative copies of leases or rental agreements, and a rent roll near the 1/1/2017 valuation date.</p> |
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| <p>5. <b>Power of Attorney:</b> If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.</p> <p>The person whose name appears as authorized agent in Item No. 2 above has full authority to act on my behalf on all matters pertaining to this appeal.</p> <p>_____</p> <p>Signature of Petitioner (Taxpayer)</p> |
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| <p>6. <b>I hereby certify I have read this petition and that it is true and correct to the best of my knowledge.</b></p> <p>Signed this _____ day of _____, _____ (year)</p> <p>_____</p> <p>Signature of Taxpayer or Agent</p> <p style="text-align: right;">Taxpayer requests valuation information from Assessor _____</p> |
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7. 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"/> Classified/Designated Forest Land | <input type="checkbox"/> Other                |
| <input type="checkbox"/> Open Space/Current Use Land       |   |

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8. General description of property:

a. Address/location: \_\_\_\_\_

b. Lot size: \_\_\_\_\_

c. Zoning or permitted use \_\_\_\_\_

d. Description of building: \_\_\_\_\_

e. View?    Yes         No                      f. Waterfront?    Yes         No

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9. Purchase price of property: \_\_\_\_\_ (if purchased within last 5 years)  
Date of purchase: \_\_\_\_\_

10. Remodeled or improved since purchase?        Yes                      No        Cost \$ \_\_\_\_\_

11. Has the property been appraised by other than the County Assessor?        Yes                      No  
If yes, appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_  
Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

**Please complete all of the above items (if applicable). Information in Item Nos. 1 through 6 must be provided to be considered a complete petition.**

**Check the following statements that apply:**

I intend to submit **additional** documentary evidence to the Board of Equalization and the Assessor **no later** than seven business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence I intend to submit and I understand my appeal will be set for a hearing based on the order in which it is received by the Board.

| Documentary Evidence Worksheet                                      |        |         |           |            |              |
|---|--------|---------|-----------|------------|--------------|
| Most recent sales of comparable property (within the past 5 years): |        |         |           |            |              |
|   | Parcel | 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, local appraisers, or at the county assessor's office.**

**Address Petitions To:  
Skagit County Board of Equalization, 1800 Continental Place, Mount Vernon, WA 98273**

*Adapted from REV 64 0075e (w) 1/17/17*

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

**All information in boxes 1 – 6 must be completed. The petition must be signed and dated.** Without the information in boxes 1-6 your Petition for Review **will not be considered complete and will be returned to you.** However, the Skagit County Board of Equalization requests that you complete sections 1-11 if you are able.

1. Your parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, **you must submit separate petitions for each parcel number.**
2. Self-explanatory.
3. You are appealing the **Assessed Value** of the property as of **January 1, 2017**. The assessed value is based on the true and fair value of the property on **January 1, 2017**. To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence that the value established by the assessor on **January 1, 2017** is incorrect. If after July 1, 2017, attach a copy of Assessor's Notice of Value.
4. List the specific reasons that you believe the Assessed Value is incorrect. *Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.* Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Any adjustment to the assessed value of your property or other properties will be based on evidence of the true and fair value of the property.
5. Indicate if you are acting under a Power of Attorney. Taxpayer must sign here if someone is acting on their behalf, or you may submit a copy of a written power of attorney signed by taxpayer.
6. Sign and date the petition. Check the "request information" line if you are requesting the information the assessor used to value the property.
7. - 11. Self-explanatory. Additional information to support your estimate of value may be provided either with this petition or any time prior to seven business days before the hearing. Any material submitted becomes part of the official record and cannot be returned. No additional information will be accepted at the public hearing.

The petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of a Notice of Value or other Notice of Determination **for year 2017**. **If filing after July 1, 2017 a copy of the Notice of Value must be attached to this petition.**

Mail or submit in person the completed petition with to the following:

Skagit County Board of Equalization  
1800 Continental Place  
Mount Vernon, WA 98273