

GUIDELINES FOR HEARING EVIDENCE

Under Washington State Law, assessors enjoy a rebuttable presumption that the assessed value of property is correct. The taxpayer meets the burden of proof when they prove by clear, cogent, and convincing evidence that the assessor has made an error. Such proof overcomes the presumption of correctness. The taxpayer only has to prove that the assessed value is not correct.

Some guidelines for evidence are as follows:

❖ Sales of Other Properties: (WAC 458-14-087)

For each comparable sale you use, be sure to include the parcel, address of property, date of sale & sale price.

WAC 458-14-087 Evidence of value -- Admissibility -- Weight.

(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW [84.40.030](#).

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW [84.40.030](#), [84.48.150](#), and WAC [458-14-066](#) are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation, reflecting market activity and using generally accepted appraisal methods. For example, for revaluation year 2004, a sale of the subject property or similar property in September 2000 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 2004. Similarly, for the revaluation year 2004, a sale of the subject property or similar property in May 2004 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 2004.

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.

❖ Maps

A map showing the location of your property and the comparable sales properties;

❖ Pictures

Any pictures to give strength to your presentation.

❖ **Appraisals** Prepared by others

❖ Estimate of Repairs

If there is damage to the property, estimates of repairs can be considered.

❖ Documentation by others familiar with the property

i.e. Neighbors
Real estate agents
Former Owners