Office Use Only
Petition: _____
Date Received: _____

Taxpayer Petition to the Mason County Board of Equalization For Review of Real Property Valuation Determination

This petition must be filed or postmarked within **30** days after the date of mailing of the change of value or other determination notice. ***A copy of the Official Notice of Value must be attached to this petition.*** **If it is not attached, your petition will be denied.**

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for **2023** for taxes payable in **2024** to the amount shown in Item No. 3(b) on this form.

Complete All Items (Print/Type) **Information in boxes 1 – 5 *MUST* be provided to be considered a complete petition.**

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? ☐ **Yes** ☐ **No** **E-mail address:** _____

Daytime Phone No: _____ **Fax No:** _____

Name of petitioner or authorized agent:

3. **Assessor's determination of true & fair value:**

Land ..... $ _____

Improvement/Bldgs..... $ _____

TOTAL..... $ 0

(b) Your estimate of true & fair value:

Land..... $ _____

Improvement/Bldgs ... $ _____

TOTAL ..... $ 0

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. ☐ Yes ☐ No

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

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). ***Assessment 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. Other issues relevant to your case (Add additional page(s) as needed):**

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 _____, _____.

☐ I understand that if I do not attach a copy of my assessment notice to this petition, my appeal will be denied.

_____
Signature of Taxpayer or Agent

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

- ☐ Farm/Agricultural Land
- ☐ Residential Land
- ☐ Commercial Land
- ☐ Industrial Land
- ☐ Designated Forest Land
- ☐ Open Space/Current Use Land
- ☐ Residential Building
- ☐ Commercial Building
- ☐ Industrial Building
- ☐ Mobile Home
- ☐ Other _____

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 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: _____

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 plan to attend the hearing ☐ I do not plan to attend the hearing

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.

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. *For assistance, contact the Mason County Board of Equalization at 360-427-9670, ext. 268; Email: BOEClerk@masoncountywa.gov, or visit our website at: https://masoncountywa.gov/equalization*

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

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review *will not be considered complete*. You must include a copy of your assessment notice.

1. Your account or 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.

2. Self-explanatory.

3. You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property **as of the January 1, 2023 assessment date.** Check the box if you are requesting the information the assessor used to value the property.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the **reasons** why you believe the Assessed Value is incorrect.

4. List the **specific reasons** for the appeal. 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. 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. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

   Sign and date the petition.

6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to twenty-one business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the "Official Notice of Value", whichever is later. ***If filing after July 1, a copy of the determination notice must be included with the petition.***

Submit completed petition form to:
Mason County Board of Equalization
Mailing Address:
411 N. 5th Street, Shelton, WA 98584-3466
Physical Address:
423 N. 5th Street, Shelton, WA 98584

Note: Petitions and evidence, in paper format, should be no larger than 11" X 17"
Paper photos (e.g. 5" X 7" photos)should be mounted and
clearly labeled on paper no smaller than 8 1/2" X 11"
Please do NOT use staples or binders. For information about the petition process,
Phone: 360-427-9670, ext. 268
Email: BOEClerk@masoncountywa.gov
Or, visit our website at: *https://masoncountywa.gov/equalization*

TO ASSIST YOU IN AN APPEAL OF ASSESSED VALUATION

REASONS WHICH MAY NOT BE SUFFICIENT TO SUPPORT YOUR APPEAL

- comparisons to the assessed values of other properties
- percentage of value change (increase/decrease)
- personal hardship
- amount of tax
- newspaper/magazine articles
- online marketing sources
- other matters not directly related to market value of your property

The current assessment date is **January 1, 2023**. Your assessment is based upon market sales that occurred in 2022. Qualified sales closing closest to the assessment date are the best indicator of the market value. Sales of comparable properties are the foundation of the market value standard. The best evidence is a minimum of three sales.

Once completed, the following sales comparison worksheet will provide an indication of how the sales you list "compare" to your property.

- Use sales that exhibit property characteristics similar to your property and reflect similar market conditions to your property. Do not use listings or assessments of other properties.
- Identify inferior and superior features between your property and the sales you consider comparable. This analysis with appropriate adjustments should provide an indication of market value for your property.
- The information to complete this worksheet may be obtained from the Assessor's office by asking for a property record card for your property and each of your identified sales.

State law presumes the Assessor is correct. Appellants are required to overcome this presumption of correctness through presentation of clear, cogent, and convincing evidence. Clear, cogent, and convincing evidence is closer to the highest standard of "beyond a reasonable doubt" rather than a "preponderance of evidence."

WAC 458-14 Definitions:

"Arm's length transaction" means a transaction between parties under no duress, not motivated by special purposes, and unaffected by personal or economic relationships between themselves, both seeking to maximize their positions from the transaction.

"Assessment year" means the calendar year when the property is listed and valued by the assessor and precedes the calendar year when the tax is due and payable.

"Documentary evidence" means comparable sales data, cost data, income data, or any other item of evidence, including maps or photographs, which make the existence of relevant facts more or less probable.

"Market value" means the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. True and fair value is the same as market value or fair market value.

(Optional)
SALES COMPARISON WORKSHEET
Date of Assessment: 01/01/2023

Item	**Subject** (your Property)	**Sale 1**	**Sale 2**	**Sale 3**
		*Superior/Inferior	*Superior/Inferior	*Superior/Inferior
Parcel ID				
Address				
Proximity to subject				
Sale Date/Price				
Neighborhood				
Style: 1 or 2 story, split, tri-level, etc.				
Quality/Grade				
Year Built				
Condition				
Living Area (SqFt)				
Basement (Finished SqFt)				
Baths (Full)				
Baths (1/2 or 3/4)				
Fireplace				
Exterior				
Sewer/Septic				
Roof Cover				
Garage (SqFt)				
Carport (SqFt)				
Deck/Patio				
Other Amenities: pool, shed, barn, workshop				
Legal Lot Size				

*Based on your observation of how each sale compares to the subject property, please indicate as to it being a **superior** or **inferior** feature. If it is considered to be equal, you may leave it blank or classify it as similar.

Further information regarding appealing your property assessment is available at https://masoncountywa.gov/equalization and https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/AppealProp.pdf

Board of Equalization
360-427-9670, ext. 268
Mailing Address:
411 N. 5th Street, Shelton, WA 98584
Physical Address:
423 N. 5th Street, Shelton, WA 98584