

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

<b>File petition with <u>original signature</u> and any attachments to Skagit County Board of Equalization 1800 Continental Place, Mount Vernon WA 98273</b>	<i>For Official Use Only</i>
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This petition must be filed or postmarked by **July 1, 2011**, or within 30 days after the mailing date listed on the Assessor's Official value change notice or other determination, whichever date is later. **If filing after July 1, 2011 you must enclose a copy of the Assessors 2011 value change notice.**

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the **Assessment Roll for 2011 for taxes payable in 2012** to the amount shown in Item No. 3(b) on this form. **ITEMS NOS. 1 THROUGH 11 MUST BE COMPLETED** (Please Print)

<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;">                     3. (a) Assessed value:                 </td> <td style="width: 50%; border: none;">                     (b) Your estimate of fair market value                 </td> </tr> <tr> <td style="border: none;">                     Building/Improvements \$ _____                 </td> <td style="border: none;">                     Building/Improvements \$ _____                 </td> </tr> <tr> <td style="border: none;">                     Land \$ _____                 </td> <td style="border: none;">                     Land \$ _____                 </td> </tr> <tr> <td style="border: none;"> <b>Total</b> \$ _____                 </td> <td style="border: none;"> <b>Total</b> \$ _____                 </td> </tr> </table> <p>The mailing date listed on the Assessor's "Official Property Value Notice" is: _____</p> <p style="text-align: center;"><b>&lt;&lt;Please attach a copy of the Assessor's value change notice.&gt;&gt;</b></p>	3. (a) Assessed value:	(b) Your estimate of fair market value	Building/Improvements \$ _____	Building/Improvements \$ _____	Land \$ _____	Land \$ _____	<b>Total</b> \$ _____	<b>Total</b> \$ _____
3. (a) Assessed value:	(b) Your estimate of fair market value							
Building/Improvements \$ _____	Building/Improvements \$ _____							
Land \$ _____	Land \$ _____							
<b>Total</b> \$ _____	<b>Total</b> \$ _____							

<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, 2011</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 84.0301]). 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. (**see important note on second page)</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 1/1/2011 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>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>_____ <input type="checkbox"/> I request the information the Assessor used in valuing my property.</p> <p>Signature of Taxpayer or Agent</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	

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

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 11 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.	_____	_____	_____	_____	_____

*Adapted 2/24/11 from REV 64 0075e (w)*

**Information regarding sales of comparable properties may be obtained through personal research, local realtors, local realtors, appraisers, or at the county assessor's office.**

**Note: TAXPAYER PETITION with ORIGINAL SIGNATURE (not a photocopy) is required for submittal.**

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

For tax assistance, visit <http://dor.wa.gov> or call (800)647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

*Adapted from REV 64 0075-2 (2/24/11)*

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

All information in boxes 1 – 11 must be completed (if applicable). **The petition must be signed and dated.** Without the information in boxes 1-11 your Petition for Review **will not be considered complete and will be returned to you.**

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, 2011**. The assessed value is based on the true and fair value of the property on **January 1, 2011**. Check the box if you are requesting the information the assessor used to value the property. To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor on **January 1, 2011** is incorrect. If after July 1, 2011, attach a copy of Assessor's Value Change Notice.

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 written Power of Attorney. If so, **taxpayer** must sign here; or you may submit a copy of a power of attorney signed by taxpayer.

6. Sign and date the petition.

7. - 11. Self-explanatory. Additional information to support your estimate of value may be provided either with this petition or prior to seven business days before the 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 change of value or other determination notice **for year 2011**. If filing after July 1, 2011 a copy of the determination notice must be attached to this petition.

Mail or submit in person the completed with original signature (not a photocopy) to the following:

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