

Whatcom County Board of Equalization
Frequently asked questions

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How can I appeal the assessed value of my property?

The only way to appeal an Assessor's valuation of your property is by timely filing a completed appeal petition with the Whatcom County Board of Equalization. There is no fee charged for filing an appeal. The appeal petition form must be used. A letter or phone call is not acceptable as a substitute for the petition form. Please **file two copies** of the completed petition forms to the Board. You must **submit separate petitions for each parcel**. Petition forms are available from the Clerk of the Board, by phoning and requesting one at 360-676-6690, or the Assessor's Office at 360-676-6790, or downloaded from our website at: www.co.whatcom.wa.us/council/boepetition.pdf

Who may file an appeal?

A property owner or "Taxpayer" may appeal. Taxpayer means the person or entity whose name and address appears on the assessment rolls, or their duly authorized agent. The appeal is filed with the Board of Equalization of the county in which the property is located.

What is the deadline for filing?

PETITIONS AND DOCUMENTARY EVIDENCE MUST BE SUBMITTED IN DUPLICATE to the Clerk of the Board, Whatcom County Courthouse, Whatcom County Board of Equalization, 311 Grand Avenue, Suite 105, Bellingham, WA 98225.

Petitions must be received by the Board on or before July 1st of the assessment year* or within thirty (30) calendar days after the date of the value change notice, from the Assessor. If submitted by mail, petitions must be postmarked by the post office no later than the filing deadline. **Example: Assessment year is 2011 the petition must be filed by July 1, 2011 to be considered timely for taxes payable in 2012. If a change of value notice is sent from the Assessor's office, the deadline for filing an appeal for 2011 for taxes payable in 2012 would be 30 calendar days after the date of the value change notice.**

Remember when calculating your deadline some months have more than 30 days. For example, October has 31 days, so for

an assessor's determination that is dated October 21st the appeal must be filed by November 20th.

**Assessment year is the year before the tax is due. Under very limited conditions, late petitions or appeals for previous assessment years may be accepted. {[WAC 458-14-056](#); [458-14-127](#)} Please contact our office regarding these conditions.*

If the last day to file falls on a weekend or holiday, the deadline for filing is the next business day. A petition filed by mail shall be postmarked no later than the filing deadline.

If you are appealing other assessor determinations, for example, denial of a senior exemption, or destroyed property, you also have 30 days from the date of the mailing notification

To file an appeal a taxpayer must complete an appeal petition form, a letter or phone call will not be accepted as a substitute for the appeal petition form. There is no charge for filing an appeal. For taxpayers to reserve their appeal rights a petition must be filed according to the deadlines listed above.

When do I receive a "Change of Value Notice"?

The Assessor will send you a notice when the assessed value of your property changes. After determining the value, if the value is changed, the assessor mails the taxpayer a "Change of Value Notice". The notice will show the assessed value of land and improvements, this is the value that the Treasurer will use when calculating the taxes.

What if I did not get a "Notice of Value"?

If you did not receive a notice of change of value at least fifteen calendar days prior to the deadline for filing the petition for the current assessment year, and you can show proof that the value was actually changed, you may submit a sworn affidavit to the Clerk of the Board so stating. Keep in mind that the assessor is obligated to send the notice to the taxpayer whose name and address appears on the assessment rolls. You are responsible for notifying the assessor of any address changes and requests.

What information must I provide for a completed petition?

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.**

Section 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.

Section 2 - Owner, Self-explanatory.

Section 3 - You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

Section 4 - Specific reasons. 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 \(5\)](#)). 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. 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.

Section 5. Indicate if you are acting under a written Power of Attorney.

Sign and date the petition

Section 6. – 10. Self-explanatory.

Section 11 - Additional information to support your estimate of value may be provided either with this petition or prior to seven business days before the hearing. You must provide an original as well as a copy.

What types of evidence should I provide?

The issue before the Board is the *market value* of your property. Accordingly, you will need to furnish evidence that demonstrates that the Assessor's valuation exceeds your property's fair market value. Successful forms of evidence include: comparable sales and/or sales of the subject property; contractor estimates of costs to repair building or land defects; letters or documents from government agencies and/or experts regarding development limitations; deeds describing easements that impact value; independent appraisals; photographs of

features or conditions that you believe diminish your property's market value; and maps showing proximity to high traffic areas, access limitations, etc. When gathering evidence and formulating arguments, it is important to keep in mind that, by law, the Assessor is presumed to be correct. The burden of proof is on you to show that the Assessor's determination is incorrect. Evidence must be "clear, cogent and convincing". {[WAC 458-14-046\(4\)](#)}

What if there are no sales comparable to my property?

Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences, and identify superior and inferior property features. This comparison process should enable you to determine whether your property would sell for more than or less than the price paid for each selected sale, leading you to a market value estimate.

What if I don't have time to gather all the evidence by the petition deadline?

For the purposes of filing a complete appeal, as long as your petition includes sufficient information or statements to apprise the Board and the Assessor of the reasons why you believe the Assessor's determination is incorrect, it is not necessary to include all the evidence you intend to use at the filing time. While it is recommended that you provide the evidence you will use as early as possible, **additional evidence may be submitted up to seven (7) business days before your hearing.** {[WAC 458-14-056\(5\)](#)}

Should I contact the Assessor's Office?

You can contact the county assessor's office to review your valuation any time you have a question regarding your property value. You still need to preserve your appeal rights by timely filing your petition with the Board of Equalization. Property owners can often resolve disagreements at this level without continuing the appeal process. After a petition is filed, sometimes the Assessor will process a corrected evaluation, these forms are processed through the Assessor's Office requiring appropriate signatures and forwarded to the Board of Equalization for proper finalization. A withdrawal of the petition by the petitioner may also be completed, this form is processed by the Board of Equalization and signed by the petitioner,

by withdrawing the petitioner withdraws the petition and no further processing will take place.

When will I have a hearing?

The Board schedules hearings on a first come, first served basis. Accordingly, the scheduling of your hearing will depend on the volume of appeals and the timing of your petition filing. You will be notified by mail of your hearing date approximately 4 to 6 weeks, or more, in advance.

What can I expect at the hearing?

The hearing is an informal review where property owners may represent themselves. 30 minutes is allocated for the hearing, you and the Assessor's representative will have the opportunity to give oral testimony, (approximately 10 minutes each), and review your previously submitted arguments and evidence. Each party will have the opportunity to question and rebut the other party's arguments and evidence. Typically three board members preside over the hearing. Please keep in mind that the assessor is, by law, presumed to be correct. The burden of proof is on you to show that the assessed value is not correct by presenting clear, cogent and convincing evidence to support your estimate of market value.

May I submit additional information at the hearing?

Documentary evidence (comparable sales, appraisals, estimates, photos, etc.) must be submitted to the Board in duplicate at least seven (7) business days before the hearing.

How soon will I receive a decision from the board?

You will usually receive a written decision within 30 days from the day of your hearing. The Board can raise, lower, or sustain the assessor's value.

What if I am not satisfied with the Board of Equalization's decision?

Either the Petitioner or the Assessor may appeal the Board's decision to the State Board of Tax Appeals. An appeal must be filed with the State Board within thirty (30) calendar days of the mailing date of our

Board's decision. The State Board of Tax Appeals has the authority to sustain, lower or raise (See RCW 84-08-060) the value. Pursuant to RCW 84-08-060 – That appeals to the board of tax appeals by any taxpayer or taxing unit concerning any action of the county board of equalization shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization.

Appeal forms are available in the Whatcom County Council Office or may be obtained from the Board of Tax Appeals (360-753-5446) or on the web at: <http://bta.state.wa.us/appeal/forms.htm>

Should I wait until after my hearing to pay my property taxes?

Pay your property taxes when they are due. It is important to pay your taxes by the deadline in order to avoid interest and penalties.

If you have questions, please contact the Whatcom County Board of Equalization at 360-676-6690.

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