



2023 Board of Equalization Packets

FILING DEADLINE: The petition must be filed or postmarked by July 1st, 2023 or
Within 30 Days of the mailing date printed on your Notice of Value.

ELECTRONIC: *Must be received by 5:00 P.M.*

By choosing to submit your appeal electronically, you are consenting to receive any future communication via the email you provide on the petition.

Our office will only accept appeals sent to the following email address.

BOE@CO.CHELAN.WA.US

US MAIL: *Must be postmarked by Filing Deadline*

Chelan County Board of Equalization
400 Douglas Street, Suite #201
Wenatchee, WA 98801

WALK – IN DELIVERY: *Must be delivered by 5:00 P.M.*

Chelan County Board of Equalization
400 Douglas Street, Suite #201
Wenatchee, WA 98801

Chelan County Board of Equalization Office Hours

**Mon-Fri
8:00 A.M. - 5:00 P.M.
(Closed Noon-1:00 P.M.)**

509-667-6565



Chelan County Board of Equalization

400 Douglas St. Suite #201
Wenatchee, WA 98801

TEL: (509) 667-6565 | FAX: (509) 667-6599 | BOE@CO.CHELAN.WA.US

PREPARING YOUR APPEAL

Assessment year **2023** for Taxes payable in **2024** Please note that the petition must be filed or postmarked by July 1st, 2022, or Within 30 Days of the mailing date printed on your Notice of Value.

****Applications received after the deadline will be considered untimely and may not be considered by the Board unless the taxpayer requests and is granted a good cause waiver under WAC 458-14-056(3)(a-f) or requests and is granted a reconvene under WAC 458-14-127(1)(a-c).****

Information needed to file an appeal

- A signed and complete petition (each parcel needs its own petition)
- A copy of your Notice of Value Letter
- Supporting documentation: (If you're unable to obtain the additional information by due date, the petition can be submitted by itself. Additional relevant information can always be submitted after the petition is filed, **at a minimum to 21 business days before the hearing**)

After Filing

Acknowledgement Letter:

You will receive an acknowledgement letter with an assigned case number (ex. 2022-000), when your petition is considered complete. Refer to this number when referencing your petition in all correspondence sent to the Board of Equalization Clerk.

Assessor's Response:

You may also receive an Assessor's Response to your petition which will include their supporting documentation. Please have this packet with you at the time of hearing.

Hearings:

Your notice of hearing will be sent at least 45 days before the hearing. You can submit additional information/evidence up to 21 business days before the hearing. We are currently holding hearings in person, should that change we will notify all parties.

Remember, the issue before the Board is the market value of your property consistent with Washington State's 100% market value standard. Accordingly, you will need to furnish evidence that demonstrates the Assessor's valuation exceeds your property's fair market value. The BOE cannot consider other properties' assessments, the amount of tax paid, percentage of increase of assessment, personal hardship, or other matters unrelated to the market value of your property

Successful Forms of Evidence Include:

Supporting Evidence:

- Comparable market sales and/or sales of the subject property.
- A recent fee appraisal by a certified professional appraiser adjusted to the assessment date. Enclose a **complete** copy of the appraisal report.
- Contractor estimates of cost 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.
- Maps showing proximity to traffic areas, access limitations, etc.
- Maps showing the location of your property and the comparable sales properties.
- Undesirable features; wetlands, zoning etc.
- Facts that affect your property's market value that have not been considered by the Assessor or are incorrect.
- You must present **facts** to prove the properties you believe to be comparable to yours are really comparable. Simply providing the address and land or building size as evidence will not be adequate. Provide detailed information.

Comparable Sales

The best comparable are sales located in your neighborhood, with similar land and improvement features, which sold closest to the valuation date at issue.

- Realtors and title companies may also be a resource for comparable sales.
- 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

- Please include **the parcel number, address of property, date of sale & sale price.**

Market Timing

According to State law, the Assessor must base assessed valuations as of January 1st of each assessment year. 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.

Office Use Only	
Petition:	2022-
Date Received:	

**Taxpayer Petition to the
Chelan County Board of Equalization for
Review of Real Property Valuation Determination**

This petition must be postmarked within 30 days of the date of mailing of the change of value or other determination notice. A copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2022 for taxes payable in 2023 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

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? <input type="checkbox"/> Yes <input type="checkbox"/> No	E-mail address: _____
Daytime Phone No: _____	Fax No: _____
Name of petitioner or authorized agent: _____	

3. Assessor's determination of true & fair value:	(b) Your estimate of true & fair value:
Land \$ _____	Land \$ _____
Improvement/Bldgs \$ _____	Improvement/Bldgs \$ _____
TOTAL \$ _____	TOTAL \$ _____
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. <input type="checkbox"/> Yes <input type="checkbox"/> 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). 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:

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 _____, _____.
Signature of Taxpayer or Agent

Box 1 & 2

- Parcel Number:** This can be found on your Change of Value Notice this will be identified as your **"Property Identification"**. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
- Owner's Information:** List the owner's name, address and phone numbers where you wish to receive information about your appeal.

Box 3

- (A) Assessor's True & Fair Value:** This information can be found on your Notice of Value under the **"New Value"** column.

(B) Your Estimate of True & Fair Value: These values are number you derive. Do not leave this blank.

Box 4

- You must list a specific reason why you believe the assessed value is incorrect and how you will show it to be incorrect. The BOE is not allowed to consider cases where the reason for the appeal is generalized and non-specific.

Box 5

- Power of Attorney:** You must also provide a **copy** of the written authorization/POA when filing. A signature in the block does not constitute a POA.

You must Sign & Date the form!

6. 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"/> Designated Forest Land | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Open Space/Current Use Land | |

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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

Box 6

6. **Property Information:** Is this parcel residential, commercial, or industrial?

Box 7

7. **Property Description:** The lot size can be found on your Notice of Value Change or Assessor's website
<https://www.co.chelan.wa.us/assessor>.

Box 8 -10

8. **Purchase Price:** Only if purchased in the last 5yrs.

9. **Property Improvements?**

10. **Recent Appraisals?** List when, by whom and the appraised value.

Box 11

11. **Incomplete/Complete:** Check the box that applies.

Attending Hearing: Check the box that applies.

Documentary Evidence

Additional Evidence: This is really important and can be submitted as additional information after the petition has been turned in. Provide recent sales or other evidence that support your estimate of value. All additional information must be submitted to the Board **AND** Assessor at least 21 business days prior to your hearing

Instructions for Petition to the 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.**

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. 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. 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. 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, 2022 or within 30 days of the date of mailing of the change of value or other determination notice. If petition is file after July 1st a copy of the determination notice must be attached to this petition.

One original signed petition should be filed with the County Board of Equalization in the county where the property is located.

Address for Submitting Appeals:

Email: BOE@CO.CHELAN.WA.US

US Mail & Walk- In Delivery:

Chelan County Board of Equalization
400 Douglas Street, Suite #201
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