



## 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 **2022** for Taxes payable in **2023** Please note that the petition must be filed or postmarked by July 1st, 2021, 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. Washington statute requires that you also provide a separate copy to the Assessor.

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 1<sup>st</sup> 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.