

BOARD OF EQUALIZATION

CURRENT ASSESSMENT DATE - JANUARY 1, 2023

We welcome your presence at the Grays Harbor County Board of Equalization and would like to set out some ground rules for your presentation.

FOR YOUR PETITION TO BE CONSIDERED COMPLETE, YOU MUST ---

- ❖ List a valid, market related reason for your appeal in block 4 of the petition. Your information must include a specific reason why you believe the Assessor's determination is incorrect. Reasons must be based on market value issues, not just tax too high or assessment too high.
- ❖ Attach a copy of the Revaluation Notice sent to you by the Assessor's Office.

According to the laws set down by the State of Washington, the value set by the County Assessor's Office is assumed to be correct until such time as "CLEAR, COGENT AND CONVINCING" evidence has been presented by the petitioner to the contrary. This means that in order for you to change the values set by the Assessor's Office, you must provide us with documented evidence proving that your estimate of true and fair value is correct. The board will look at the evidence provided by both sides to determine the value of your property AS IT WAS ON JANUARY 1 of the current year assessment.

To properly present your case you must have documented evidence to prove your estimate of value. Examples of acceptable evidence would be:

1) COMPARABLE 'ARMS LENGTH' MARKET SALES OF PROPERTY SIMILAR TO YOURS or YOUR OWN PROPERTY SALE: Submit comparable market sales in your neighborhood (or a similar neighborhood) that have sold close to your estimated value of your property. Comparable sales information is available on the Assessor's Website (www.co.grays-harbor.wa.us), realtors or title companies. Your comparable sales data should include enough information to help the board determine the parcel number, address, sale price, date of the sale and why it is comparable to your property. Statute (WAC 458-14-087) allows you to provide comparable sales that have occurred within a period of five years prior to your petition date. Sales closest to the current assessment date will hold the most evidential weight.

2) PROBLEMS WITH YOUR PROPERTY: Submit evidence of major physical damage to your property (which should include photo's), and an estimate from a contractor of the costs to repair an existing problem (ex: basement/foundation/roof problems, windows/siding issues, land, etc)

3) PHOTO'S OF YOUR PROPERTY: You can submit pictures and documentation of your home/land to show that the Assessor's comparable sales are not comparable to your property.

Any additional evidence can be mailed to the BOE office up to twenty-one (21) business days prior to your hearing date. If possible, you should attend the hearing, the board will hear your case without you; however, they usually have questions about the evidence you provided.

WAC 458-14-005(2) "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. Bank foreclosures, personal sales, divorce decree sales, bargain sales, and special deed sales are given less evidential weight as they are not a 'willing buyer-willing seller' transaction. The sale price on these types of sales is typically less than an 'arms-length' market sale but can be used to help determine the most appropriate value.