



## 5. The property which is the subject of this petition.

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	

## 6. 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
- g. Purchase price of property: \$ \_\_\_\_\_ (If purchased within last 5 years)
- h. Date of purchase: \_\_\_\_\_
- i. Remodeled or improved since purchase?  Yes  No Cost \$ \_\_\_\_\_
- j. Has the property been appraised other than by the County Assessor?  Yes  No  
If yes, appraisal date: \_\_\_\_\_ By who? \_\_\_\_\_  
Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

Please complete all of the above items (if applicable). Information in sections 1-4 must be provided to be considered a complete petition.

**\*Important Note:** You may submit additional information either with this petition, or prior to 21 business days before your hearing, to support the reasons you cite within section no. 3. It is recommended you submit your evidence as soon as possible to increase the chances of receiving a value reduction offer from the Assessor without a hearing. The attached worksheet may be used for this purpose. Please submit all information using paper clips in lieu of staples.

## Check the following statement that applies:

- My evidence is incomplete. I intend to submit additional documentary evidence to the Board of Equalization no later than twenty-one business days prior to my scheduled hearing (I - Incomplete)
- My petition is complete (C - Complete)

## Check your requested hearing format:

- Phone Hearing (P-Participate)  No Attendance (N-Not Attend) (Administrative Review Hearing)

The Board is required to avoid any potential **conflicts of interest**:

- a. Are you an elected/appointed County official or County employee?  Yes  No
- b. Are you a relative of a County official/employee?  Yes  No

If you answered yes, state position and relationship \_\_\_\_\_

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# OPTIONAL WORKSHEET FOR KING COUNTY REAL PROPERTY PETITION COMPARABLE PROPERTY SALES ANALYSIS

\*\*Comparable sales to complete this form may be obtained from:  
The King County Tax Advisor's Office at (206) 477-1060 or online at <http://your.kingcounty.gov/Assessor/eSales>

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
ACCOUNT/PARCEL NO.				
ADDRESS				
SALE PRICE				
Sale Date				
Excise Tax No.				
LAND: Lot size				
Zoning				
View				
Waterfront Front feet				
HOUSE: Year built/Remodeled				
Construction Quality Grade				
Condition				
Number of Stories				
Living Area Sq. Feet (Excluding basement)				
Basement Sq. Feet (Finished/unfinished)				
Bedrooms & Baths (How many)				
GARAGE TYPE/SIZE Attached/detached/ Basement				
OTHER BUILDINGS				

Note: Comparable properties do not have to exactly match your property. Look for sales that are most similar, note their differences in relation to the subject, 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. This comparison procedure should lead you to a market value estimate for your property. Submitted sales which have occurred within 5 years of the date of the petition shall be considered. Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation.

# Instructions for Petition to the King County Board of Appeals and Equalization for Review of Real Property Valuation Determination

All information in sections 1 to 4 must be completed (if applicable). The petition must be signed and dated. Without this information, your Petition **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value notice, and tax statement. You must submit separate petitions for each parcel.
2. 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.
3. **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 3, you must list the reasons why 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. 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.
4. Indicate if you are acting under written Power of Attorney. The first portion of this section need not be completed if the agent is an attorney-at-law.

## Sign and date the petition.

At the bottom of page 2, please specify if you would like to participate in a phone hearing. If you indicate that you do not wish to attend a hearing, the Board will make a determination on your appeal based on the evidence you submitted.

## Mailing the form

The petition must be filed or postmarked by July 1, 2024, or 60 days after the date of mailing on the value or other determination notice, whichever date is later. If filing after July 1st, **a copy of the Assessor's value notice or determination notice must be submitted with the petition.** Please use paper/binder clips in lieu of staples when submitting.

Mail the completed form to:  
King County Board of Equalization  
516 Third Avenue, #1222  
Seattle, WA 98104.

If you have questions about filling out your petition form, email [BOE@kingcounty.gov](mailto:BOE@kingcounty.gov) or call (206) 477-3400. Additional copies of this petition form can be downloaded from our website at: [www.kingcounty.gov/appeals](http://www.kingcounty.gov/appeals).

## Evidence Submissions

Any additional information that is not submitted with your form must be postmarked no later than 21 business days prior to the hearing. The Board strongly encourages you to submit evidence either with this petition or as soon as possible in order to increase your chances of resolving your appeal with the Assessor without a hearing.

Comparisons of assessments, voluminous unorganized data, and increases in tax amounts are not considered to be useful evidence in determining fair market value.

Examples of useful evidence:

- Sales data for comparable properties that support a market value below the total assessed value for your property (generally for valuation purposes, the overall value of a property is first determined, then the overall value is allocated to the land and building components).
- Maps showing the location of comparable sales relative to your property.
- Contractor cost estimates for major repairs.
- For properties under construction, the estimated cost to complete the project as of the valuation date and the estimated value of the property once it is complete.
- Any correspondence from regulatory agencies describing development restrictions, denial of permits, or acknowledgment of environmentally critical areas on the site.