

## **GUIDELINES FOR HEARING**

Under Washington State Law, the Assessor is presumed correct. **The taxpayer meets the burden of proof when they prove clear, cogent and convincing evidence that the assessor has made an error.**

**Some guidelines for evidence are as follows:**

- Including as much relevant supporting documentation as possible when submitting your application is best, however additional documentation can be submitted after submitting the petition. If you're wanting an answer from the Assessor's office to your additional information. Submit it as soon as possible.
- **If you are submitting additional evidence, that evidence needs to be in the office of the Clerk of the Board of Equalization **21 business** days prior to the hearing, do not include weekends & holidays.**
- **Include a date and title for each group of evidence submitted, should there be more than one submittal, number each page with: Exhibit # \_\_\_\_\_. If you are sending via email, please send **only PDF documents**, with each page numbered. If you are submitting photos, please include a sentence or two about what the pictures is, and number each page.**
- **SALES OF OTHER PROPERTIES (WAC 458.14.087) –** For each arms-length comparable sale (for assessment year 2025 for taxes payable in 2026 sales used should be January 1, 2024, thru December 31, 2024), be sure to include the **parcel number, address of property, date of sale & sale price**. Generally, short sales, banked owned sales, distressed/auction sales and some estate sales are not acceptable.
- **Maps (PDF & Color):** A map showing the location of your property and the comparable sales properties.
- **Pictures (PDF & Color):** Any pictures to give strength to your presentation.
- **Appraisal (PDF & Color):** Prepared by a third-party professional, with respect to the assessment date.
- **Estimate of Repairs/Cost to Cure:** If there is damage to the property, estimates of repairs can be considered, please submit copies of estimates.
- **Documentation by others familiar with the property:**
  - Wetland reports, soils reports, or other reports showing defects with the property, performed by a qualified third party.
  - Real Estate Agents

### **Commercial Property Appeals – Income information does **NOT** become public record**

- To aid the assessor's office in ensuring a fair and thorough hearing please provide the following:
  - Operating Statement for the past three years
  - Rent roll as of January 1 of the assessment year.
- Additional information that would be helpful if it exists:
  - Fee appraisal of the subject property (if within the last four years)
  - Real estate listing information or realtor's opinion of the subject property
  - Cost to cure any known physical or function deficiencies.
  - Any other information that you would like the Board to consider.

The above information can be sent via email and is preferred, to me at [cgourley@kitsap.gov](mailto:cgourley@kitsap.gov)

### **Guidelines for requesting a reschedule or withdrawal:**

- The petitioner, assessor's office and the clerk are each allowed one hearing reschedule request, this must be requested **at least 48 hours** (pacific standard time) in advance, request can be made via email, postal mail, or phone call.
- Withdrawals must be submitted **at least 48 hours** (pacific standard time) in advance, this can be done via email, please include your petition number, and your hearing date and time.

## **CHECK LIST FOR APPEALING PROPERTY VALUE**

- ☐ Fill in your petition as instructed. Please be sure to sign the form. Include a signed authorization if someone else is representing you. The filing deadline for each year is July 1<sup>st</sup>, or 60 days after the date of the mailing of the Assessors Notice of Value letter. **The deadline for filing an appeal is July 1, 2025. If you are filing an appeal based on the Assessor's "Notice of Value" letter, dated 06/23/2025, the deadline is Friday, August 22, 2025. Include a copy of the Notice of Value if filing after July 1, 2025.**
- ☐ Filing on more than one parcel, a separate petition must be filed for each parcel. **Submitting evidence with your petition will help the assessor's office better understand your concern with their valuation.** However, your petition must be submitted timely, 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.**
- ☐ Petitions must be submitted timely either by email, post marked, or hand delivered, by **Friday, August 22, 2025.** The address is: **Kitsap County Board of Equalization, 614 Division Street, MS-4, Port Orchard, WA 98366.** Kitsap Administration Building 4<sup>TH</sup> Floor. Clerks email address is: [cqourley@kitsap.gov](mailto:cqourley@kitsap.gov)
- ☐ You will receive an acknowledgement letter with an assigned case number (*example BE 004-23*), when your petition is considered complete. Include this number when referencing your petition in all correspondence sent to the Board of Equalization Clerk.
- ☐ You will receive an *Assessor's Response* to your petition, which will include the Assessor's answer to your petition, and their supporting documentation. **Please have this packet with you at the time of the hearing.** If an email address is supplied the Assessor's Response will be sent via email. **I have been told information coming from the county sometimes goes into junk or spam mailboxes.**
- ☐ **Under Washington State Law, you must prove that the assessor's value is not the true and fair market value (84.40.130). Comparing assessments, percentage of assessment increase, personal hardship, the amount of tax and other matters unrelated to market is not enough to win your case. 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.**
- ☐ Your notice of hearing will be sent at least 45 days before the hearing. You can submit additional information/evidence (**in my office**) up to **21 business days before the hearing.** All additional information must be in PDF format, no PowerPoint presentations.
- ☐ **Please fill in section 11 of the petition,** a notice will still be mailed out even if you've checked, "*I do not plan to attend the hearing*". If you checked that box, your hearing will be scheduled for 15 minutes, when the appellant is not in attendance the hearings are shorter. All parties: the Clerk, Assessor & Petitioner are each allowed 1 reschedule of the hearing.
- ☐ Currently hearings are still being held in person and telephone conference call. Should that situation change, I will notify all parties.
- ☐ All information must be in PDF format, if the original document is in color, please submit the information in color.