

Petition # \_\_\_\_\_

Date Rcvd \_\_\_\_\_

# TAXPAYER PETITION TO THE KITSAP COUNTY BOARD OF EQUALIZATION FOR REVIEW OF REAL PROPERTY VALUATION DETERMINATION

The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. A copy of the Assessor's determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to to change the valuation of the property described below as shown on the **Assessment Roll 2025 for taxes payable in 2026** the amount shown in item No. 3(b) on this form.

## PLEASE COMPLETE ALL ITEMS

1. \*Parcel #: \_\_\_\_\_ Parcel Address: \_\_\_\_\_
2. \*Owner: (Print) \_\_\_\_\_  
 \*Mailing Address for All Correspondence Relating to Appeal: (Print) \_\_\_\_\_  
 Street Address: \_\_\_\_\_  
 City, State, Zip Code: \_\_\_\_\_  
 May we contact you by email? ☐ Yes ☐ No E-mail address: \_\_\_\_\_  
 Daytime Phone No: \_\_\_\_\_ Fax No: \_\_\_\_\_  
 \*Name of Petitioner or Authorized Agent: (Print) \_\_\_\_\_

3.
 

*(a) Assessor's determination of true and fair value: Land ..... \$ _____ Improvement/Bldgs.. \$ _____ <b>TOTAL</b> ..... \$ _____	*(b) Your estimate of true and fair value: Land ..... \$ _____ Improvement/Bldgs. .... \$ _____ <b>TOTAL</b> ..... \$ _____
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 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. ☐ Yes ☐ No  
 Assessment information can be found at <https://www.kitsapgov.com/assessor/Pages/default.aspx> or by calling 360-337-7160

4. \*Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

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### Use additional paper to complete section 4, when necessary.

**NOTE:** Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. 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.

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 authorized agent (named in section 2) 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 \_\_\_\_\_, \_\_\_\_\_ (year).

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, what date (please submit copy): \_\_\_\_\_ 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 twenty-one business days prior to the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statements that apply.

- ☐ 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.
- ☐ **\*I DO NOT want to attend the hearing (admin. hearing).** ☐ **I WILL attend the hearing**

### DOCUMENTARY EVIDENCE WORKSHEET

**Most recent sales of comparable property (within the past 5 years):**

	Parcel No.	Address	Residential Sq. Ft.	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.

**Submit Completed Petition To:** Kitsap County Board of Equalization, 614 Division St M/S-4, Port Orchard WA 98366

For tax assistance, visit <http://dor.wa.gov> or call (360) 534-1400. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (360) 705-6718.

# WORKSHEET FOR KITSAP COUNTY RESIDENTIAL APPEALS

## COMPARABLE SALES ANALYSIS

Parcel and sale searches can be found on the Kitsap County Assessor's website at <https://www.kitsapgov.com/assessor/Pages/default.aspx>

Petitioner Name: \_\_\_\_\_

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
PARCEL #				
SITE ADDRESS				
<b>SALES:</b>				
SALE DATE				
SALE PRICE				
<b>LAND:</b>				
LOCATION:				
TOTAL ACRES				
VIEW QUALITY				
WATERFRONT				
FRONT FEET				
UTILITIES: ELECTRIC, WATER, SEWER, SEPTIC				
<b>BUILDING:</b>				
YEAR BUILT				
ADJUSTED YEAR BUILT				
CONDITION				
QUALITY				
BEDROOMS				
BATHS				
RESIDENTIAL SQ. FT.				
BASEMENT FINISHED SF				
BASEMENT UNFINISHED SF				
ATTIC SQ. FT.				
GARAGE SQ. FT.				
OUT BUILDING SQ. FT.				

**Note: Provide comparable sales that are most similar to your property and are arm's length transactions. The Board gives most weight to sales occurring closest to the January 1 assessment date.**

## INSTRUCTIONS FOR PETITION TO THE KITSAP 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 **will not be considered completed.** All documents submitted must be **single sided only**. **You must attach a copy of the value change notice with the petition.**

1. Your account or parcel number appears on your "Notice of Value". Please also list the address of the parcel. If you are appealing multiple parcels, you must submit a separate petition for each separate 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. Part (a) is the value that is listed on your value change notice. Part (b) is **your** estimate of new true and fair 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.
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 458-14-156). The reasons must specifically indicate why you believe the assessed value does not represent the value of the property. Types of evidence include comparable sales and bids for repairs needed. Note any other issues you believe are relevant to the value of your property. The Board is limited to determining the market value of the property. Therefore, any adjustment to the assessed value of your property 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. **Include a signed agent authorization.**
6. – 10. Self-explanatory.
11. \*If you choose the box that you **DO NOT** wish to appear for the hearing, the Board will conduct an Administrative Hearing. They will review the documentation submitted by you and the assessor, issue a written decision within 45 days of the Administrative Hearing date. If you choose that you **DO** wish to appear for the hearing, you will be sent a written hearing notice with a scheduled date and time to appear before the Kitsap County Board of Equalization. A written decision will be issued within 45 days after the hearing date. Additional information to support your estimate of value may be provided either with this petition or at least 21 business days prior to your scheduled hearing date (excluding weekends and holidays).

The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of the mailing of the change of value or other determination notice. **The signed, dated petition and copy of the value change notice should be filed with:**

Kitsap County Board of Equalization  
614 Division St. M/S 4  
Port Orchard WA 98367  
360-337-4424