

## **BOARD OF EQUALIZATION FOR SNOHOMISH COUNTY**

- The Board and Assessor's Office are independent of each other. Board members are appointed by the County Council. We are not county employees – we are taxpayers just as you are.
- The Board's role is to determine market value as of the assessment date.
- By law, the presumption of correctness is granted to the assessor. The taxpayer has the burden of proving the assessed value incorrect.
- Proper evidence includes market sales (not listings) that occurred closest to the assessment date, cost to cure statements for deferred maintenance, market-based cost and depreciation information, and market-based income information. Published materials available to all parties are not considered evidence that must be shared under the established guidelines.
- The Board does not consider assessed value of other properties, the percentage of increase in the assessed value, the amount of tax, or other matters not related to the total market value of the property.

### **OVERVIEW OF HOW THE HEARING WILL PROCEED:**

- 15 minutes have been set aside for your hearing.
- The hearing will be recorded.
- Appellant and Assessor's staff will take an oath of truthfulness.
- Appellant will present his/her case without interruption.
- Assessor's staff will then present his/her case without interruption.
- All parties will have an opportunity to ask questions.
- Board members may ask questions of the participants.
- Each party will have an opportunity to make closing statements.
- The hearing will be closed when all questions have been answered and each party has made its closing statement.

After your hearing, the Board will deliberate and make a determination. A written decision will be mailed to the Appellant within three weeks. All parties have a right to appeal the Board's decision to the State Board of Tax Appeals.