

**Douglas County Board of Equalization Review Follow-up
 Status of Work Completed
 December 2020**

NOTE: Refer to our original report issued in January 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board orders	<p>Complete</p> <ul style="list-style-type: none"> The Board removed “informal” from “informal hearing” mentioned in the opening section of the order as required by the original report. The Board added BTA appeal information to the end of the order, as required in the original report. The date of the fair market value of the assessment year in question is accurately stated in the opening section, as required in the original report. The board orders reviewed made clear the Hearing Examiner was making a recommendation, and that the ultimate decision rested with the Board. <p>Incomplete</p> <ul style="list-style-type: none"> The Department reviewed four files from the 2018 assessment year and four files from the 2019 assessment year. All petition files for petitions which were heard contained board orders, and all orders were issued within 45 days of the hearing as required by RCW 84.48.010(2) except for petition 19.28. This petition was heard on May 28, 2020 and the board order was mailed out to the taxpayer on August 3, 2020. The board orders still state “The Respondent is required to establish the true and fair value based upon sales of the subject property or sales of comparable properties”. This is not accurate, as the Assessor may use sales, income or cost approach methods of establishing the true and fair market value. Some board orders reference RCW 84.40.0305 which is outdated. The orders should refer to RCW 84.40.030 	Pending Completion	<p>Yes</p> <p>The Department will follow up to verify taxpayers are notified of the board’s decision (order) within 45 days of the hearing.</p> <p>The Department will follow up to verify this statement is removed from or updated in the “Facts and Contentions/Analysis and Conclusion” section: “The Respondent is required to establish the true and fair value based upon sales of the subject property or sales of comparable properties made in the past five years”.</p> <p>The Department will follow up to verify the standard of proof used is being explained in the conclusions of the board order.</p> <p>The Department will follow up to make sure orders explain the sustaining or changing of the Assessor’s value. For example:</p> <ul style="list-style-type: none"> Why the comparable sales offered by the appellant were/were not considered comparable. Why the comparison of assessed values of other parcels did/did not not demonstrate market value. Why a private appraisal of another property was/was not considered as evidence in the appeal of the subject property. <p>The Department will follow up to verify orders of the board are being signed by the chairperson of the board, or if by</p>

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		<p>when referencing the requirement to value property at 100% true and fair value, and update the verbiage of the reference accordingly.</p> <ul style="list-style-type: none"> The orders do not reference the standard of proof required for each hearing; whether it be clear, cogent, and convincing evidence or the preponderance of evidence. The Decision section in the four orders reviewed do not give the reader a well-reasoned explanation as to how the Board used evidence presented to make their decision. The board orders are still being signed by the Hearing Examiner and Clerk. 		other members or the clerk, that it has been authorized in writing.
2	Clear, cogent, and convincing evidence	The Department reviewed two files in which the Board overturned the Assessor's value. The Board decided on a lower value, yet it is unclear the evidence and reasoning behind the decision and how they determined it to be clear, cogent, and convincing evidence.	Pending Completion	<p>Yes</p> <p>The Department will review additional orders in the next follow-up to ensure the standard of proof is being noted in the board order.</p>
3	Hearing notice	All hearing notices reviewed were sent out at least 22 days before the hearing, and the suggested language edits were made.	Completed	No
4	Record of hearing	The Hearing and Decision Worksheet does not indicate the date, the name of the hearing examiner, or recording information. The Worksheet does show who was present (appellant and Assessor, e.g.).	Pending Completion	<p>Yes</p> <p>The Department will follow up to ensure fields for the hearing date & time, name of hearing examiner, and recording information (see form REV 60 0002) are included.</p>
5	Complete and timely filed petitions	All petitions reviewed for the 2018 and 2019 assessment years were filed timely and completely.	Completed	No