

Washington Property Tax Updates: Time to Change the Standard of Review for Property Tax Valuations

Legal Alert
March 1, 2013
American Property Tax Counsel

Related Services

Property Tax
State & Local Tax

In most states, if a taxpayer's value is more likely correct than not, then it prevails on the "preponderance of the evidence." But not in Washington, which received a "D" on fairness from the Council on State Tax Administration ("COST") for its more burdensome "clear, cogent, and convincing" standard.

The history behind Washington's standard suggests it was an inadvertent error. Before 1971, the preponderance standard applied before county and state boards. But courts imposed a very high and ambiguous "constructive fraud" doctrine on taxpayers. Legislators tried to provide taxpayer relief by lowering the standard in courts, but they unwittingly raised the standard before county and state boards.

This year, two bills (SB 5336 and HB 1716) would have lowered the standard to a preponderance of the evidence. But both died with the focus on passing a budget this legislative session. Better luck next year!

For more information, visit [APTC's Washington Property Tax Updates' page](#).