

Washington Property Tax Updates: What to Do If You Want to Bring a Property Tax Appeal after the Deadline?

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American Property Tax Counsel

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Washington's general appeal deadline is July 1 for the assessment that will be the basis for the following year's taxes. You can appeal later if the county sends a value-change notice. Later deadlines apply for a refund lawsuit in court. But what if all those deadlines have passed, and you believe an earlier year should have been appealed?

There may still be hope. There are several bases for and limits on reconvening the county board of equalization on an earlier assessment. One basis is showing that the assessment was at least double the market value. Two recent taxpayer wins at the state board of tax appeals emphasize that evidence need not be definitive to prevail in a reconvene petition—a high probability that the assessment was at least double the market value suffices. In those cases, the taxpayer could then pursue an appeal of the earlier assessments.

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