Audit Request #4

APPEALS SYSTEM INTEGRITY & DUE PROCESS AUDIT

King County Property Assessment Appeals System
Due Process, Procedural Integrity, and Fairness Compliance Audit**

I. EXECUTIVE SUMMARY

Preliminary evidence demonstrates that King County's property tax appeals system exhibits structural deficiencies that deny taxpayers a meaningful opportunity to contest assessed values. These deficiencies include:

- multi-year delays, 3+ to reach final decision if appealed higher through WSBTA
- contradictory evidentiary standards applied to taxpayer vs. assessor evidence,
- template denial responses that do not address taxpayer-submitted facts,
- refusal to disclose the basis of assessed values,
- lack of transparency regarding comparable-selection criteria,
- use of MLS photos and unverifiable assumptions in place of USPAP-compliant methods,
- no interior inspections or verified condition data, and
- denial of taxpayer rights to rely on comparable assessed values, despite the County relying on comparable sales.

Collectively, these practices create a process in which:

- taxpayers cannot meaningfully rebut the County's valuation,
- the County has no obligation to demonstrate how it reached the assessed value,
- evidence asymmetry effectively pre-determines appeal outcomes,
- delays render appeals moot, and
- constitutional due-process protections are not met.

These failures amount to a constructive denial of due process, because the system—although existing in form—fails to provide timely, fair, and meaningful adjudication in practice.

The King County Auditor is requested to investigate the systemic, procedural, and constitutional deficiencies outlined in this report.

II. AUDIT OBJECTIVES

This audit seeks to determine whether the King County property assessment appeals system:

1. Provides taxpayers with a meaningful, timely, and fair opportunity to contest assessed values.
2. Applies evidentiary standards consistently and without bias.
3. Complies with procedural due-process principles under the Washington Constitution.
4. Ensures equal protection and uniform treatment among taxpayers.
5. Provides sufficient documentation and valuation basis for taxpayers to rebut assessments.
6. Ensures that appraisal practices and comparable selection comply with USPAP standards.
7. Properly discloses the data, assumptions, and analytical steps that support the Assessor's valuation.
8. Avoids systemic or structural barriers to relief, including excessive delays.

III. SCOPE & METHODOLOGY

The Auditor should analyze:

A. Appeal Files

Review a statistically representative sample of BOE and WSBTA appeals from the last 10 years, including:

- taxpayer submissions,
- assessor responses,
- hearing decisions,
- evidence logs,
- comparable-selection descriptions.

B. Template Responses & Letters

Analyze the frequency, content, and adequacy of:

- standardized denial templates,
- evidence-rejection language,
- “we believe our value is correct” statements,
- unsubstantiated comparability assertions.

C. Documentation Requests

Evaluate the County’s compliance with requests for:

- model coefficients,
- valuation assumptions,
- condition ratings,
- quality and effective age determinations,
- inspection records (if any),
- comparable inclusion/exclusion criteria.

D. Delays

Document:

- BOE wait times,
- WSBTA wait times,
- cumulative time to final resolution,
- the financial impact of multi-year delays.

E. Staff Interviews

Interview:

- taxpayers,
- hearing examiners,
- assessor staff,

- appraisal supervisors.

F. Policy Review

Review internal guidelines governing:

- comparable selection,
- evidence evaluation,
- condition assessments without inspections,
- model documentation,
- disclosure policies.

G. USPAP Compliance Review

Determine whether:

- the County's evidence meets USPAP standards,
- taxpayer appraisals are improperly dismissed,
- comparables are being used asymmetrically.

IV. LEGAL & CONSTITUTIONAL FRAMEWORK

Washington law establishes mandatory constitutional, statutory, and professional standards governing property valuation and the appeal process. These standards require transparency, fairness, and equal treatment, and they prohibit arbitrary or unverifiable valuation practices. The following authorities form the basis for this audit.

A. Constitutional Requirements for Uniformity and True Market Value

Article VII, Sections 1–2 (Washington Constitution)

These provisions require that all taxes be:

- uniform within the same class of property,
- equal, and
- based on the true and fair value in money.

The uniformity clause is self-executing and imposes strict limits on discretionary valuation practices.

Meaningful equalization *cannot occur without comparison* across similarly situated properties.

Uniformity and "true and fair value" are not aspirational goals — they are mandatory constitutional requirements.

B. Statutory Requirements for Valuation and Equalization

RCW 84.40.030 — True and Fair Value Mandate

This statute requires:

"All property shall be valued at one hundred percent of its true and fair value in money."

It prohibits assessors from:

- applying a different standard of value,
- using opaque or unverifiable modeling assumptions, or
- relying on inputs that do not reflect actual market behavior.

It also requires valuation on the same basis across all properties.

Equalization Requirements Under Washington Law

Although RCW 84.48.010's modern form does not expressly restate comparative language, Washington's constitutional uniformity clause and controlling Supreme Court precedent establish that equalization necessarily requires comparison among similar properties.

In addition:

- RCW 84.41 establishes sales-ratio studies used by DOR and county assessors to measure equalization.
- Equalization cannot be performed without these comparative analyses.

Thus, the statutory scheme requires that the assessor's valuations be capable of comparison and that taxpayers have the ability to reference other properties when challenging unequal assessments.

C. Mandatory Supreme Court Authority Governing Valuation Standards

Carkonen v. Williams, 76 Wn.2d 617 (1969)

The Court held that:

- The constitutional standard for valuation is mandatory, not advisory.
- Assessors are compelled to determine true and fair market value.
- Assessors may not adopt a different valuation standard, nor rely on assumptions inconsistent with actual market value.
- The Department of Revenue has an affirmative duty to enforce uniformity statewide.

Although Carkonen interpreted the prior 50% assessment ratio, its controlling principles remain binding today:

the assessor must determine actual market value and must do so uniformly.

Any valuation system that is opaque, unverifiable, or internally contradictory violates this mandate.

Belas v. Kiga, 135 Wn.2d 913 (1998)

The Court reaffirmed that:

- Comparative analysis is required to evaluate uniformity.
- Taxpayers must be permitted to challenge unequal treatment through comparisons.

These holdings apply directly to evidence restrictions within King County's appeal system.

Barlow v. Kinnear, 70 Wn.2d 482 (1967)

The Court emphasized DOR's supervisory authority to ensure:

- consistent valuation methods,
- statewide uniformity, and
- compliance with constitutional and statutory requirements.

These precedents collectively reject any valuation system that avoids public scrutiny or restricts access to necessary comparative information.

D. Due Process Requirements

Washington Constitution Article I, § 3 & Fifth Amendment (U.S. Constitution)

Due process requires:

- notice,

- a meaningful opportunity to be heard,
- an impartial decision-maker, and
- the ability to present relevant evidence and rebut government assertions.

Due process is violated where:

- appeal timelines extend so long that meaningful review becomes impossible,
- evidentiary standards are applied inconsistently,
- the government does not disclose the basis of its own valuation, or
- the burden of proof is applied in a manner that makes rebuttal impossible.

Administrative Due Process Principles

A meaningful appeal requires:

- timely adjudication,
- access to the evidence used against you,
- a reasonable opportunity to rebut the valuation,
- neutral application of evidentiary standards,
- equal treatment among taxpayers.

When the system fails to provide these, due process is violated even if the process exists on paper.

These principles apply fully to property-tax appeals.

E. Evidentiary Standards and Burden of Proof

Although RCW 84.40.0301 states that taxpayers bear the burden of proof, the government must still:

- provide competent, verifiable valuation evidence,
- disclose how the assessed value was determined, and
- support its position with objective, reproducible data.

A burden that becomes effectively impossible to meet due to lack of transparency or asymmetric evidentiary rules constitutes a constructive burden shift, violating due process.

F. USPAP Standards 1 & 6

Both single-property and mass-appraisal standards require:

- data verification,
- consistent method application,
- transparency in assumptions and adjustments,
- proper model calibration & documentation of methodology, and
- credible, reproducible results.
  Failure to meet these requirements undermines the validity of assessed values.
- analysis of errors and confidence intervals, and

Mass appraisal must produce credible results that can be independently evaluated.
Failure to meet USPAP requirements undermines the legality and reliability of assessed values.

Summary of Legal Mandates

The legal framework governing property valuation and appeals requires:

- actual determination of true market value,
- uniform and equal treatment across parcels,
- transparency and verifiable methodology,
- meaningful taxpayer participation,
- fair evidentiary standards, and
- compliance with USPAP and constitutional due-process principles.

Where King County's practices—through delayed hearings, inconsistent standards, opaque modeling, or refusal to disclose valuation methods—conflict with these mandates, a full operational and compliance audit is necessary.

V. BACKGROUND ON KING COUNTY APPEALS PRACTICES

A. Template-Based Assessor Responses

County responses frequently repeat standardized language such as:

- “We believe the current assessed value is accurate,”
- “Your comparables are not representative,”
- without explanation or individualized analysis.

This suggests limited case-by-case review.

B. Refusal to Disclose Valuation Basis

The County routinely declines to provide:

- model inputs,
- coefficients,
- quality/condition ratings,
- effective age calculations,
- inspection records,
- comparability criteria.

Without this information, taxpayers cannot meaningfully contest the assessment.

C. Contradictory Evidentiary Standards

The County:

- uses comparable sales to support valuations,
- rejects taxpayer comps as “non-representative.”

This asymmetry violates basic principles of fair adjudication.

D. Systemic Use of MLS Photos Instead of Verified Data

County comparables rely on:

- online photographs,
- MLS data,
- broker postings.

This is not USPAP-compliant and cannot withstand detailed scrutiny.

E. Appeals Delays of 18–36 Months = Constructive Denial of Due Process

A system that takes 2–3+ years to adjudicate annual assessments:

- denies timely relief,
- forces taxpayers to pay inflated taxes in the meantime,
- renders refunds ineffective,
- functionally prevents meaningful appeal rights.

F. Burden of Proof Is Impossibly One-Sided

Taxpayers must prove overassessment.
The County need not prove its value is correct.

This creates an inherently biased process.

VI. FINDINGS

The preliminary review reveals significant due-process, evidentiary, operational, and constitutional deficiencies within King County's property-tax appeals system. These failures collectively undermine the legitimacy of assessments, the fairness of appeals, and the statutory obligation to ensure uniform and lawful taxation.

Finding 1 — Taxpayers Are Not Provided a Meaningful Opportunity to Rebut the Assessor's Valuation

Due process requires a meaningful opportunity to respond—not merely a procedural one. However:

- The Assessor does not disclose the valuation model,
- does not disclose supporting data,
- does not disclose condition assumptions, and
- does not disclose how the value was actually derived.

Without this information, taxpayers are deprived of the essential ability to rebut the County's assertions. Meaningful review is impossible when the taxpayer cannot see the basis of the government's claim. The taxpayer is required to disprove a valuation the County itself cannot demonstrate with competent evidence.

This constitutes a structural due-process violation.

Finding 2 — The County's Evidence Is Not USPAP-Compliant

The County routinely submits “market sales comps” based on:

- MLS photos pulled from the internet,
- exterior assumptions,
- unverifiable condition ratings,
- no interior inspection,
- contradictory statements about the reliability of the sales themselves.

Under USPAP Standards 1 and 6, this evidence:

- does not meet verification requirements,
- does not meet credibility requirements, and
- does not meet the transparency or documentation standards required to support a valuation opinion.

Yet this non-USPAP-compliant evidence is treated as dispositive by the Assessor and by the Board of Equalization.

This undermines the entire evidentiary foundation of the County’s appeals process.

Finding 3 — Template Responses Replace Individualized Analysis

Exhibit A and other taxpayer submissions demonstrate that the County uses boilerplate responses that:

- fail to address the taxpayer’s evidence,
- do not explain how the Assessor’s value was calculated,
- do not explain key model assumptions,
- simply restate the assessed value without justification.

The effect is a pre-determined outcome masked as an individualized review.

Finding 4 — Taxpayer Evidence Is Routinely Dismissed Without Reason or Analysis

Even when taxpayers present:

- certified appraisals,
- closer comparables than the County,

- more similar characteristics,
- more recent information,
- evidence of inferior condition,
- evidence of deferred maintenance,

…the County rejects the evidence using unsupported labels such as “not comparable,” “not representative,” or “insufficient.”

These dismissals occur with no reference to statute, USPAP, or written internal standards.

This constitutes arbitrary evidentiary treatment.

Finding 5 — Delays of 18–36 Months Constitute Constructive Denial of Due Process

The timeline for a full appeal cycle—Assessor → BOE → WSBTA—is routinely:

- 18 to 36 months for residential property,
- even longer for rural or complex parcels.

These delays:

- force taxpayers to pay disputed taxes for years before review,
- render evidence stale,
- undermine the right to meaningful adjudication,
- conflict with constitutional due-process requirements for timely determination.

In practical effect, this is a constructive denial of the right to appeal.

Finding 6 — The County Fails to Explain How Assessed Values Are Determined

Taxpayers repeatedly request:

- the calculation pathway,
- model coefficients,
- applicable sales data,
- condition assumptions,
- depreciation factors,

- effective age calculations.

The County provides none of these.

A government agency imposing a tax has an affirmative obligation to disclose how the tax was determined. The failure to do so violates due-process disclosure requirements and fundamentally undermines taxpayer rights.

Finding 7 — Burden of Proof Is Applied Asymmetrically and Unlawfully

The County asserts that taxpayers must disprove the assessed value.

However, the County:

- does not disclose how the value was derived,
- does not provide verifiable evidence supporting its position,
- uses non-USPAP-compliant methods,
- uses contradictory comparables,
- uses interior assumptions without inspection.

A burden of proof cannot legally be placed on the taxpayer when the County withholds the very information required to rebut the valuation. This Is a Structural Due-Process Violation

By withholding evidence, restricting taxpayer evidence, and shifting the burden of proof, the County:

- denies taxpayers a meaningful opportunity to be heard,
- prevents challenges to unlawful assessments,
- creates a predetermined outcome favoring the County,
- violates the Fifth Amendment and Article I §3 of the Washington Constitution.

The system is not merely flawed — it is structurally incapable of providing a fair hearing, amounting to a constructive denial of due process.

Taxpayers must meet a standard that the County itself does not meet.

This creates an impossible standard, violating due process and shifting the burden unlawfully.

The Assessor's Valuation Does Not Qualify for a Legal Presumption of Correctness

Washington courts hold that the Assessor's value is presumed correct only if:

1. the valuation was produced by lawful methodology, and
2. the methodology is supported by competent, verifiable evidence.

King County's valuation process fails both requirements.
Therefore, the presumption of correctness does not legally attach, and burden-shifting to the taxpayer is improper. This violates the fundamental due-process rule that a government-imposed tax must be supported by substantial evidence before a presumption of correctness can apply.

Finding 8 — Appeal Outcomes Suggest Structural Bias and Predetermination

Analysis of BOE and WSBTA outcomes indicates:

- high denial rates,
- boilerplate reasoning,
- repetitive County language mirrored in BOE decisions,
- acceptance of County evidence without scrutiny,
- rejection of taxpayer evidence without articulated reasoning.

This pattern is consistent with institutional bias rather than neutral adjudication.

Finding 9 — The County's Position on "Assessed Values Cannot Be Used as Evidence" Is Legally and Logically Indefensible

The County Suppresses the Very Evidence Required by the Constitution and Statute

Despite constitutional and statutory mandates requiring assessment comparisons, the County routinely states that:

- "Other assessed values are not persuasive evidence."
- "Assessed-value comparisons are not accepted."
- "Comparable taxpayer evidence is not relevant."

These rules are incompatible with:

- Washington Constitutional uniformity requirements,
- RCW 84.40.030 (same standard of value for all properties),

- Belas v. Kiga (comparative evidence essential for uniformity review),
- Carkonen v. Williams (uniform application of valuation standard is mandatory).

If other assessed values cannot be used, then:

- assessments cannot be compared for equalization,
- uniformity cannot be tested,
- unequal taxation cannot be challenged,
- equal protection becomes impossible to exercise.

This rule shields the County from accountability and directly contradicts constitutional uniformity analysis, which *requires* comparison.

The County's Control of Evidence Is Ultra Vires

Neither the Assessor nor the BOE has judicial authority to determine:

- what evidence is admissible,
- what evidence is relevant,
- what categories of evidence may be presented, or
- what proof a taxpayer is allowed to submit.

These are not administrative powers.
Any evidentiary restriction inconsistent with statute or constitutional requirements is beyond their legal authority.

Finding 10 — The County Uses Sales Data It Admits Is Not Representative

Exhibit A and other evidence show the County admits that:

- sales are "market-prepped,"
- sales are cleaned, staged, repaired, modernized,
- sale-ready homes differ materially from typical-condition homes,
- yet these sales are still used to determine assessed values for *every* property.

If sales are not representative of the county-wide housing stock, they cannot be used to anchor the mass-appraisal model.

This invalidates the County's primary valuation input.

Finding 11 — The Government Cannot Impose a Tax Without Carrying the Initial Evidentiary Burden

Under constitutional due-process doctrine:

- the government must provide competent evidence to justify the tax imposed,
- the government cannot shift the entire burden when it refuses to disclose the basis of the valuation,
- a tax assessment is a government assertion, and the government bears the duty to produce the underlying evidence.

King County does not meet this burden because it:

- provides no calculation pathway,
- refuses to provide derivation records,
- relies on unsupported assumptions,
- uses non-USPAP evidence,
- refuses to validate its own comparables.

Thus, the tax is imposed without the government meeting the minimal evidentiary threshold required for lawful taxation.

This is a constitutional due-process violation.

Finding 12 — The Combined Structural Issues Suggest Systemic Denial of Due Process

Taken as a whole, the system exhibits:

- lack of transparency,
- lack of documentation,
- asymmetric evidentiary standards,
- improper burden shifting,
- unrepresentative data,
- non-USPAP-compliant methodologies,

- unreasonable delays,
- structural disallowance of uniformity evidence,
- template responses in lieu of individualized review.

Collectively, these features constitute a systemic deprivation of due process and undermine the lawfulness of the property-tax appeal system itself. . The System Creates a Closed, Self-Referential Evidentiary Circle

Under current practice:

1. The County decides the value.
2. The County refuses to disclose how it arrived at the value.
3. The County restricts the evidence the taxpayer may use to challenge the value.
4. The BOE defers to the County's unsupported presumption.
5. The WSBTA appeal occurs 2–3+ years later, when relief is no longer meaningful.

This design creates a one-directional, closed evidentiary system, functionally guaranteeing that the taxpayer cannot meet the burden the County imposes.

VII. RECOMMENDATIONS & REQUIRED CORRECTIVE ACTIONS

The Auditor should require:

1. Standardized evidentiary rules applied equally to taxpayers and the County.
2. Elimination of template responses; require individualized written reasoning.
3. Mandatory disclosure of valuation details, including:
    - condition ratings,
    - quality grade,
    - effective age,
    - comparability criteria,
    - model inputs.
4. Published criteria for comparable acceptance/rejection.
5. Time limits for BOE and WSBTA hearings to prevent due-process violations.

6. Requirement that the County justify its own evidence under USPAP standards.
7. Full audits of hearing outcomes to identify systemic bias (last 10 years).
8. Mandatory written explanations when taxpayer evidence is rejected.
9. Publication of appeals performance metrics, including approval/denial rates.
10. Training for Assessor staff on USPAP, due-process requirements, and evidence standards.
11. Audit of WSBTA backlog and recommended reforms.
12. Requirement for the County to demonstrate how the valuation was derived, not simply assert correctness.

VIII. TRANSPARENCY & REPRODUCIBILITY

To ensure the assessment system can be independently validated, and to support public confidence in valuation accuracy, the Auditor should adopt transparency and reproducibility requirements consistent with professional appraisal standards, public-records obligations, and government-audit best practices.

The following measures will allow independent verification of model performance, compliance, and valuation consistency:

A. Publication of Core Datasets Necessary for Independent Review

The Auditor should require the Assessor to make available the datasets used in model calibration and valuation analysis, including:

- parcel-level assessed values (with parcel numbers)
- associated certified appraisal data (where available and legally releasable)
- sale prices and sales characteristics used in model development
- property characteristics and coding tables relevant to valuation
- ratio-study results and calibration datasets

Where privacy restrictions apply, data should be anonymized rather than withheld.

These datasets are required for meaningful public oversight.

B. Disclosure of Valuation Methodology and Statistical Modeling Procedures

The Auditor should require publication of:

- mass appraisal model specifications
- statistical assumptions and regression structures
- variable selection methodology
- calibration and validation procedures
- weighting logic and adjustment factors
- decision rules for comparable inclusion or exclusion

This information is necessary for evaluating whether the valuation system adheres to USPAP Standard 6 and RCW 84.40.030.

C. Allowance for Independent Replication of Audit Analyses

Reproducibility is fundamental to scientific and professional verification.
The Auditor should ensure that all published datasets and methodological descriptions are sufficient to allow:

- independent replication of statistical comparisons
- recalculation of assessed-to-appraised ratios
- re-running of model-validation tests
- third-party evaluation of data representativeness

Independent replication strengthens public confidence in the audit's conclusions.

D. Publication of Full Audit Findings, Appendices, and Technical Notes

To ensure transparency and avoid selective disclosure, the Auditor should publish:

- all findings in full
- supporting tables, charts, and ratio-study outputs
- technical appendices
- model-performance summaries
- documentation of assumptions and limitations

Complete publication is essential for public accountability.

E. Prohibition on Non-Transparent or Proprietary Modeling Logic

Because ad valorem taxation must be verifiable under constitutional and statutory standards, mass appraisal models used for tax assessment should not rely on:

- proprietary algorithms,
- undisclosed logic,
- black-box valuation methods, or
- vendor systems that cannot be audited or explained.

The Auditor should require that all valuation logic be fully documented, reviewable, and reproducible, ensuring that no portion of the tax base rests on non-auditable processes.

F. Provision of Public GIS Layers and Downloadable Data Files

To facilitate geographic and statistical analysis, the Auditor should require the Assessor to publish:

- GIS shapefiles or equivalent spatial layers
- parcel-boundary datasets
- neighborhood and valuation-area boundaries
- CSV files containing parcel-level valuation data

These resources should be made accessible to:

- CAPR
- researchers
- community members
- taxpayers
- public-interest groups
- journalists

Providing GIS and CSV access supports transparency across diverse constituencies and allows for robust community-level analysis.

Summary: The transparency and reproducibility measures above are essential to:

- enable independent verification of assessment accuracy,
- ensure statutory and constitutional compliance,
- support public oversight of mass appraisal processes, and
- maintain the integrity of King County's property-tax system.

These requirements also ensure that audit results cannot be obscured, selectively presented, or rendered unverifiable.

IX. CONCLUSION

The evidence presented demonstrates that King County's property assessment appeals system suffers from structural deficiencies that violate statutory and constitutional requirements. The system's extensive delays, lack of transparency, inconsistent evidentiary standards, and refusal to disclose the basis for assessed values collectively amount to a constructive denial of due process.

Immediate corrective action is required.
A formal audit by the King County Auditor will help restore:

- fairness,
- legality,
- transparency,
- public trust,
- and meaningful taxpayer rights.

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