



PROPERTY CONSULTANTS | Independent Property Assessment Analysis

PROPERTY ASSESSMENT APPEAL LETTER

Property owner	Jordan Taylor
Property address	123 Example Lane, Sample City, WA 98000
Parcel number	123456-7890
Assessment year	2026
Current assessed value	\$1,325,000
Requested value	\$1,185,000

To the Reviewing Authority:

I am appealing the assessed value of my property at 123 Example Lane because comparable market sales during the relevant valuation period indicate that the current assessment of \$1,325,000 exceeds the property's market value.

The attached analysis includes three nearby sales selected for similarity in location, living area, lot size, age, condition, and residential utility. They sold for \$1,175,000, \$1,205,000, and \$1,240,000. Comparable 1 is the closest overall match. Comparable 2 is slightly larger but otherwise similar. Comparable 3 is larger, newer, and in better condition, yet it still sold \$85,000 below my current assessment.

My property is approximately 2,840 square feet, was built in 1994, and is in average condition with an older kitchen and bathrooms. It also has moderate road influence compared with quieter interior properties. These characteristics do not support a valuation premium above the comparable evidence.

The requested value of \$1,185,000 is not simply the lowest sale price. It reflects the strongest matched sale at \$1,175,000, the second similar sale at \$1,205,000, and the subject property's average condition and location influence. The superior \$1,240,000 sale provides an upper boundary rather than a direct indication for the subject.

Based on the attached market evidence, I respectfully request that the assessed value be reduced to \$1,185,000.

Thank you for your consideration.

Sincerely,

Jordan Taylor
Property Owner

Attachments: Supporting Valuation & Comparable Sales Documentation

1. VALUATION & COMPARABLE SALES SUMMARY

Valuation item	Amount
Current assessed value	\$1,325,000
Comparable sale range	\$1,175,000 - \$1,240,000
Indicated market value range	\$1,160,000 - \$1,220,000
Requested / indicated value	\$1,185,000

	Subject	Comp 1	Comp 2	Comp 3
Sale price	-	\$1,175,000	\$1,205,000	\$1,240,000
Distance	-	0.3 mi	0.5 mi	0.7 mi
Sale date	-	May 2026	Apr 2026	Jun 2026
Living area	2,840 sf	2,790 sf	2,910 sf	3,050 sf
Lot	10,200 sf	9,800 sf	10,600 sf	11,100 sf
Beds / baths	4 / 2.5	4 / 2.5	4 / 2.75	4 / 3
Year built	1994	1996	1992	1998
Condition	Average	Average	Average	Good

How the \$1,185,000 conclusion is derived

Comparable 1 (\$1.175M) is the closest overall match and anchors the analysis. Comparable 2 (\$1.205M) is slightly larger and supports a low-\$1.2M value. Comparable 3 (\$1.240M) is materially superior and therefore functions primarily as an upper-end indicator. Because the subject has average condition, dated interior finishes, and moderate road influence, the evidence supports a value near the lower portion of the observed range rather than near the superior sale.

Valuation judgment **\$1,185,000** is a reconciled market indication: slightly above the strongest matched sale, below the larger similar sale, and well below the superior upper-bound sale.

Why these sales are relevant

The selected sales bracket the subject in size and utility, are close in location and timing, and provide both close-match evidence and an upper boundary. The analysis emphasizes similarity and material differences rather than relying on price alone.

2. COMPARABLE SALE #1

456 Sample Court, Sample City, WA 98000

Why this comp matters

Strongest overall match. Similar size, age, bed/bath count, lot size, condition, and location.

Sale price	\$1,175,000
Sale date	May 14, 2026
Distance from subject	0.3 miles
Living area	2,790 sq. ft. Subject: 2,840 sq. ft.
Lot size	9,800 sq. ft. Subject: 10,200 sq. ft.
Beds / baths	4 / 2.5 Subject: 4 / 2.5
Year built	1996 Subject: 1994
Condition	Average Subject: Average

Comparable analysis

Comparable 1 is the strongest individual sale because it closely matches the subject across the characteristics most likely to affect residential market value. Its \$1,175,000 sale price is \$150,000 below the subject's current assessment.

Relevant differences

The subject is approximately 50 square feet larger and has a slightly larger lot. Those modest advantages do not reasonably explain a \$150,000 valuation gap. The subject's road influence and dated interior finishes also offset some of those small size advantages.

Analytical role

Primary anchor for the requested value. The final \$1,185,000 conclusion is only \$10,000 above this closest matched sale.

3. ADDITIONAL COMPARABLE SALES

Comparable Sale #2 - 789 Example Drive

Why this comp matters

Supports the low-\$1.2M range. Slightly larger than the subject, with similar age and condition.

Sale price	\$1,205,000
Sale date	April 22, 2026
Distance	0.5 miles
Living area	2,910 sq. ft. Subject: 2,840 sq. ft.
Lot size	10,600 sq. ft. Subject: 10,200 sq. ft.
Year built	1992 Subject: 1994
Condition	Average Subject: Average

Comparable 2 is slightly larger than the subject and otherwise similar. Its \$1,205,000 sale supports a value near the low-\$1.2M range, not the current \$1.325M assessment.

Comparable Sale #3 - 321 Fictional Way

Why this comp matters

Upper-end indicator. Larger, newer, and in better condition than the subject, yet still sold below the assessment.

Sale price	\$1,240,000
Sale date	June 3, 2026
Distance	0.7 miles
Living area	3,050 sq. ft. Subject: 2,840 sq. ft.
Lot size	11,100 sq. ft. Subject: 10,200 sq. ft.
Year built	1998 Subject: 1994
Condition	Good Subject: Average

Comparable 3 is superior in several material respects. Its \$1,240,000 sale is therefore more useful as an upper boundary than as a direct value indication. Even with those advantages, it sold \$85,000 below the subject’s assessment.

4. SUPPORTING EXHIBIT - SUBJECT PROPERTY RECORD

SAMPLE EXHIBIT

Fictional assessor-record presentation demonstrating how source documentation may be organized in a customer package.

Parcel number	123456-7890
Situs address	123 Example Lane, Sample City, WA 98000
Property type	Single-family residence
Living area	2,840 sq. ft.
Lot size	10,200 sq. ft.
Year built	1994
Bedrooms / baths	4 / 2.5
Assessor condition	Average
2026 assessed value	\$1,325,000
Record reviewed	Physical characteristics checked for consistency with appeal analysis

Property-specific considerations

Interior condition	Kitchen and bathrooms not recently renovated; average overall finish
Location influence	Moderate road influence relative to quieter interior lots
Functional utility	Typical for neighborhood; no premium feature identified that explains assessment gap

How this exhibit is used

The subject record establishes the physical characteristics being compared against the market sales. In a customer package, Assessmark would cite the applicable public source and include supporting record pages, screenshots, or extracts when they materially strengthen the filing.

Source shown for demonstration: Fictional Sample County Assessor property record. No real property or taxpayer information is used in this sample.

5. SUPPORTING EXHIBIT - COMPARABLE SALE VERIFICATION

SAMPLE EXHIBIT

Fictional sale-verification presentation. A customer package would identify the actual public records and market-data sources used.

Field	Comp 1	Comp 2	Comp 3
Address	456 Sample Court	789 Example Drive	321 Fictional Way
Recorded sale price	\$1,175,000	\$1,205,000	\$1,240,000
Sale date	May 14, 2026	Apr 22, 2026	Jun 3, 2026
Living area	2,790 sf	2,910 sf	3,050 sf
Lot size	9,800 sf	10,600 sf	11,100 sf
Year built	1996	1992	1998
Condition	Average	Average	Good
Verification status	Verified for sample	Verified for sample	Verified for sample

Evidence notes

Comp 1: Closest overall match; primary anchor for the valuation conclusion.

Comp 2: Slightly larger but otherwise similar; supports a low-\$1.2M value.

Comp 3: Larger, newer, and superior condition; useful as an upper-end indicator.

In a live customer package, this section may include assessor records, recorded-sale information, listing photographs, maps, or other source material when available and relevant. Source documentation is selected for usefulness rather than volume.

6. SUBJECT PROPERTY & VALUATION CONCLUSION

Assessment vs. Market Evidence

CURRENT ASSESSMENT	INDICATED VALUE	VALUATION DIFFERENCE
\$1,325,000	\$1,185,000	\$140,000

Reconciliation

The comparable sales range from \$1,175,000 to \$1,240,000. The strongest matched sale is \$1,175,000, while the slightly larger similar sale is \$1,205,000. The \$1,240,000 sale is superior in size, age, and condition and is treated as an upper boundary. Considering the subject's average condition, dated interior finishes, and moderate road influence, the evidence supports a reconciled market indication of approximately \$1,185,000.

Requested assessed value	\$1,185,000 - supported by the closest matched sale and the broader comparable range, with appropriate weight given to material property differences.
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Sources & methodology

Assessmark packages identify the public records and market-data sources used for the subject property and comparable sales. Research focuses on relevant valuation evidence, material similarities and differences, and a clear written explanation that the homeowner can review and use in their own filing.

Important information

This sample uses a fictional property, owner, parcel number, assessed value, sales, and source records solely to demonstrate the structure of an Assessmark deliverable. Assessmark provides property research, valuation analysis, and document-preparation assistance. Assessmark is not a law firm and does not provide legal advice, legal representation, or an appraisal. The property owner is responsible for deciding whether to appeal, reviewing and signing submissions, filing with the appropriate agency, communicating with government agencies, and participating in any hearing.

We do the research. You file the appeal.