WEST VIRGINIA CODE: §11-3-15H

§11-3-15h. Ruling on petition.

(a) In all cases the assessor shall consider the petition and shall rule on each petition filed pursuant to §11-3-15c, §11-3-15d, or §11-3-15e of this code by February 10 of the assessment year. Written notice shall be served by regular mail on the person who filed the petition.

(b) In considering a petition filed pursuant to §11-3-15c, §11-3-15d, or §11-3-15e of this code, the assessor shall consider the valuation fixed by the assessor on other similar property that is similarly situated.

(c) The consideration of a petition for review with the assessor is to be an informal process. Formal rules of evidence shall not be required; the assessor may consider all evidence presented and may give each item the weight, in his or her opinion, it commands.

(d) The standard of proof which a taxpayer must meet to defend his or her opinion of the true and actual value of the subject property during reviews by the assessor shall be no greater than a simple preponderance of the evidence standard.

WV Legislature