# Superior Court of Washington

**County of Snohomish**

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| **In re the Marriage of:**  JANE A. SMITH  **Petitioner,**  **and**  JOHN B. SMITH  **Respondent.** | **No.** 55-5-55555-5  **MEMORANDUM OF LAW RE TAX ASSESSMENTS AS EVIDENCE OF VALUE OF REAL ESTATE IN DIVORCE** |

“Assessed value is not admissible as evidence of fair market value” in a divorce. 1 LN Practice Guide WA Family Law § 6.25 (2019) (citing In re Marriage of Hadley, 88 Wn.2d 649, 672 (1997) (“Assessed values are not admissible as evidence of fair cash market value”)).

GENESIS LAW FIRM, PLLC

Dated:

Samuel K. Darling, WSBA #40157

Attorney for Respondent