

Pend Oreille County

BOARD OF EQUALIZATION

PO Box 5018, Newport, WA 99156-5018

(509) 447-2712

Office Hours: Monday - Friday, 8:00 a.m. - 4:30 p.m.

INFORMATION REGARDING APPEAL SUBMITTAL

ALL PAPERS/DOCUMENTS MUST BE FILED IN DUPLICATE

Your request for Board Review of your assessment has been received. Attached is a petition for you to complete. **It must be returned, in duplicate, to the Board of Equalization Clerk no later than July 1 or within 30 days after the date of mailing of the value or other determination notice.**

Please understand that, by law, the Assessor is presumed to be correct unless the petitioner presents clear, cogent and convincing evidence that the Assessor has made an error. (RCW 84.40.030)

For real property appeals, evidence might include the following: recent sales of comparable properties. This information can be obtained through personal research, local realtors, newspaper, and by using the public terminal computer in the Pend Oreille Assessor's Office. You might also include income and expense for business property, appraisals, cost to construct, documentation of problem soil conditions by qualified experts, and/or commercial estimate of cost to repair deteriorated structures. **Snapshots of your property that show disrepair are a good visual aid. It is not necessary to have a special appraisal done for this appeal, however, if you have an appraisal that has been done within the last five years, please include it. Maps, letters, and any other information you have should be attached to the petition.**

The Board is required to base its decision on full market value as of January 1 of the assessment year. Personal hardship, and other matters unrelated to market value cannot be considered.

After the completed petition is submitted to the Board of Equalization, the Clerk will process the appeal forwarding one copy to the Assessor's Office for answering. The Assessor's office will answer the appeal and you will receive a copy. The Clerk will schedule a hearing and you will receive a Notice of the date, time and place. On average, a 30-minute period is allotted for a hearing unless the appraisal is large and complicated or there are a number of parcels owned by the same person.

If you have any questions about submitting a petition, please call the Board of Equalization Clerk at 447-2712, between 8:00 a.m. - 1:00 p.m. or 2:00 p.m. to 4:00 p.m.

Sincerely,

Liz Braun, Clerk

Attached: Copy of WAC 458-14-056, 458-14-066, 458-14-076 and 458-14-087