



*Pend Oreille County*

## **BOARD OF EQUALIZATION**

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

### **BOARD ORDER**

**PROPERTY OWNER:** RALPH L. AND CHERYL H. BLACKBURN

[REDACTED]

**PARCEL/ACCOUNT NUMBER:** 453014670002

**PROPERTY LOCATION:** [REDACTED]

**PETITION NUMBER:** BOE 2017-16

**ASSESSMENT YEAR:** 2017

**TAXES PAYABLE IN:** 2018

The Board of Equalization for Pend Oreille County Washington was duly convened on August 30, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

#### **ASSESSED VALUE:**

Land	\$ 82,000
Improvements	\$ 224,463
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 306,463</b>

#### **BOE VALUE:**

Land	\$ 82,000
Improvements	\$ 224,463
Timber/Minerals	\$
Personal Property	\$
<b>BOE VALUE</b>	<b>\$ 306,463</b>

**Date of Hearing:** August 30, 2018

**Hearing Location:** Board of Commissioners Meeting Room  
625 W. 4<sup>th</sup> Street  
Newport, WA 99156

#### **Attendees:**

Board of Equalization Members:  
Margie Fedderly, Chair  
Richard Miller  
Robert Sanborn

**Appellant:** None

**Assessor:** None

## **BOARD ORDER continued**

### FACTS AND FINDINGS

10 Acres, New House w/attached garage 82% complete & Pole Bldg

Appellant estimated value at:

Land	\$ 82,000
Improvements	\$ 60,000
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 142,000</b>

Appellant contested the assessed value because the home was under construction and not habitable. The Notice of Occupancy had not been issued.

Appellant submitted no evidence to substantiate a reduction in the assessed value.

See enclosed RCW 36.21.080, which was also previously supplied in the Assessor's Answer to Real Property Petition.

### DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is sustained at \$306,463 as of January 1, 2018.

**This order is submitted into the record of the Pend Oreille County Board of Equalization.**

Mailed on: September 7, 2018.

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Margie Fedderly, Chair  
Pend Oreille County Board of Equalization

**NOTICE:** This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within 30 days of the date of mailing this Order. The Notice of Appeal form is available from either your County Assessor or the State Board of Tax Appeals <http://bta.state.wa.us>.

For tax assistance, visit <http://dor.wa.gov> or call (800) 657-7706. To inquire about the availability of this document in an alternate format or the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

cc: Assessor, Petitioner, BOE file