

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.

<u>ORDER</u>

| Petition Number: | BOE-2016-06 |
|---------------------------|------------------------------|
| Parcel Owner/Taxpayer: | Lynn Williams |
| Owner/Taxpayer's Address: | |
| Parcel Number: | 2992-433113510002 |
| Hearing Date & Time: | September 28, 2016/1:30 p.m. |
| FTR Hearing Label: | BOE-2016-06 |
| Assessment Year: | 2016 |

Having considered the evidence presented by the parties in this appeal, the Board of Equalization hereby:

- The Board waived the filing deadline of July 1 as the petitioner relied on misleading written advice.
- In hearing the appeal, the Board both overrules and sustains the determination of the Assessor as follows:

| Assessor's True & Fair Value Determination: | | BOE's True & Fair Value Determination: | |
|---------------------------------------------|----------|----------------------------------------|----------|
| Land | \$40,200 | Land | \$38,200 |
| Improvements | \$28,655 | Improvements | \$28,655 |

This decision is based on our finding that:

The property does not have electricity, therefore, \$2,000 is deducted from the land value. The Board sustains the valuation of the Assessor regarding improvements on the property as two inhabited buildings were identified at the hearing.

Dated this <u>11th</u> day of <u>October</u>, 2016.

Signed:

<u>/s/</u> Chairperson

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Clerk

<u>NOTICE</u>: 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.

For tax assistance, visit <u>http://dor.wa.gov</u> 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.