



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.

ORDER

Petition Number: BOE 2014-01A
Parcel Owner/Taxpayer: David and Alice Nielsen
Owner/Taxpayer's Address: P.O. Box 117, Usk, Wa 99180

Parcel Number: 433209240001
Hearing Date & Time: July 15, 2015; 10:30 a.m.
Recorded on Tape Number: BOE 2014-01-A
Assessment Year: 2014

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

Overrules the determination of the Assessor.

Assessor's True & Fair Value Determination:		BOE's True & Fair Value Determination:	
Land	\$ 30,000	Land	\$ 30,000
Improvements	\$ 37,800.	Improvements	\$ 30,000

This decision is based on our finding that:

The improvements value is adjusted due to the appellant's testimony that the shop cost \$26,000 and he paid an additional \$3,000 for site preparation and a shop door. Future improvements will increase the improvement value.

Dated this 1st day of September, 2015.

Signed: /s/
Chairperson

/s/
Clerk

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.

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