



*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 2014-09  
Parcel Owner/Taxpayer: Richard H. and Bonnie S. Jennings  
Owner/Taxpayer's Address: [REDACTED]

Parcel Number: 4432 2551 0002  
Hearing Date & Time: July 22, 2015; 1:00 p.m.  
Recorded on Tape Number: BOE 2014-09  
Assessment Year: 2014

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

Sustains the determination of the Assessor

Assessor's True & Fair Value Determination:

Land	\$ 48,360
Improvements	\$ 209,506
Timber/Minerals	\$ -0-
Personal Property	\$ -0-

This decision is based on our finding that: Appellants' evidence showed partial cost of the new construction. The additional costs in the Assessor's Answer support the assessment for the shop as being correct at \$27,000. Appellants have not met their burden of proof and did not provide clear, cogent and convincing evidence to show the shop assessment as being incorrect. (RCW 84.40.0301)

Dated this 27<sup>th</sup> day of August, 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