



*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 2014-23  
Parcel Owner/Taxpayer: Ted Schwab (Schwab Estate LLC)  
Owner/Taxpayer's Address: [REDACTED]  
Parcel Number: 4432 2752 0004  
Hearing Date & Time: July 23, 2015; 10:30 a.m.  
Recorded on Tape Number: BOE 2014-14 – BOE 2014-25  
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	\$ 118,406
Improvements	\$ -0-
Timber/Minerals	\$ -0-
Personal Property	\$ -0-

This decision is based on our finding that: Assessor's comparables support assessment. Appellant has not provided clear, cogent and convincing evidence which would show the assessment to be incorrect. (RCW 84.40.030) Under Washington law, appellant must prove the Assessor's value is not the true and fair market value. Appellant's burden of proof has not been met.

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