

**Taxpayer Petition to the  
Pend Oreille County Board of Equalization for  
Review of Personal Property Valuation Determination**

<b>Office Use Only</b>	
<b>Petition</b> _____	
<b>Date</b> _____	

Tax Parcel No: \_\_\_\_\_  
☐ I request the information used by the assessor in valuing my property.

This petition must be filed or postmarked no later than July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for \_\_\_\_\_ for taxes payable in \_\_\_\_\_ to the amount shown in Item No. 5(b) on this form.

**ALL ITEMS MUST BE COMPLETED** (Please print)

**1.** Account/Parcel Number: Enter this number in the space provided at the top right-hand corner of this petition. Your account or parcel number appears on both your determination notice and your tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

**2.** Owner: \_\_\_\_\_

**Mailing Address for All Correspondence Relating to Appeal:**

Street address: \_\_\_\_\_  
City, state, zip code: \_\_\_\_\_  
Daytime Phone No: \_\_\_\_\_ Fax No: \_\_\_\_\_  
Name of petitioner or authorized agent: \_\_\_\_\_

**3.** The property which is the subject of this petition is (check all which apply):

- |   |   |
|---|---|
| <input type="checkbox"/> Leasehold      | <input type="checkbox"/> Commercial equipment |
| <input type="checkbox"/> Farm equipment | <input type="checkbox"/> Other _____          |

**4.** General description of property:

- a. Address/Location: \_\_\_\_\_  
b. Description of building: \_\_\_\_\_  
c. Type of personal property: \_\_\_\_\_

**5. (a)** Assessor's determination of true & fair value:

Personal property..... \$ \_\_\_\_\_  
Improvements/Bldgs..... \$ \_\_\_\_\_  
Crops/Minerals ..... \$ \_\_\_\_\_  
**TOTAL** ..... \$ \_\_\_\_\_

**(b)** Your estimate of true & fair value:

Personal property ..... \$ \_\_\_\_\_  
Improvements/Bldgs ..... \$ \_\_\_\_\_  
Crops/Minerals ..... \$ \_\_\_\_\_  
**TOTAL** ..... \$ \_\_\_\_\_

Assessor's "Change of Value Notice" or other determination notice was dated: \_\_\_\_\_

**6.** Purchase price of property: \$ \_\_\_\_\_

Date of purchase: \_\_\_\_\_

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

7. Remodeled or improved since purchase? ☐ Yes ☐ No Cost: \$ \_\_\_\_\_

8. Has the property been appraised by other than the County Assessor? ☐ Yes ☐ No  
 If yes, appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_  
 Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

9. Most recent sales of comparable property (within the past 5 years):

Description	Sales Price	Date of Sale
a. _____	\$ _____	_____
b. _____	\$ _____	_____
c. _____	\$ _____	_____
d. _____	\$ _____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or used equipment dealers.

**10. If this petition concerns income property, you must attach a statement of income and expense for the past two years and copies of leases or rental agreements.**

**11. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value.**  
 (The assessor is, by law, presumed to be correct. **You** must prove that the assessed valuation is not the true and fair market value, (RCW 84.40.030)). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value are not valid reasons.

Attach any supporting documentation, such as maps, photographs, letters, appraisals and/or other documentary evidence to support your estimate of value.

**12. Check one of the following statements that applies:**

☐ I intend to submit **additional** documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.

☐ My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

**13. I hereby certify I have read the above Petition and that it is true and correct to the best of my knowledge.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Taxpayer or Agent

**Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Petitioner (Taxpayer)