



*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 2016-04  
Parcel Owner/Taxpayer: Kemp Living Trust/William J. Kemp  
Owner/Taxpayer's Address: [REDACTED]  
Parcel Number: 2160-433007510024  
Hearing Date & Time: September 28, 2016/11:00 a.m.  
FTR Hearing Label: BOE-2016-04  
Assessment Year: 2016

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	\$ 73,008	Land	\$ 73,008
Improvements	\$ 82,655	Improvements	\$ 79,710

This decision is based on our finding that:  
The Board agreed this was not an arms-length transaction and unanimously agreed to revert the improvements value to the previous year's value.

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

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