INFORMATION REGARDING APPEAL SUBMITTAL – (All papers/documents must be filed in duplicate)

Pursuant to your request, attached is a Taxpayer Petition for you to complete. It must be returned, in duplicate, to the Board of Equalization Clerk no later than July 1st or 30 days from the date of mailing of the valuation of other determination notice, whichever date is later. Please Note: A separate petition must be filed for each tax parcel.

The Board of Equalization is a Board authorized by the Department of Revenue and is not affiliated with the Assessor’s Office.

Please understand that by law the Assessor is presumed to be correct unless the petitioner presents clear, cogent and convincing evidence the Assessor has made an error (RCW 84.40.030).

For real property appeals, evidence might include the following: recent sales of comparable properties which information can be obtained through personal research, local realtors, local newspapers and by using the public terminal computer in the Pend Oreille Assessor’s Office. You might also include income and expenses for business property, appraisals, cost to construct, documentation by qualified experts of problem soil conditions and/or commercial estimate of cost to repair deteriorated structures. Snapshots of your property that show disrepair are a good visual aid. It is not necessary to have a special appraisal done for this appeal, however, if you have an appraisal that has been done within the last five years, please include it. Maps, letters and any other information you have should be attached to the petition.

The Board is required to base its decision on full market value as of January 1 of the assessment year. Personal hardship and other matters unrelated to market value cannot be considered.

After the completed petition is submitted to the Board of Equalization, the Clerk will process the appeal forwarding one copy to the Assessor’s office for answering. The Assessor’s office will answer the appeal and you will receive a copy. The Clerk will schedule hearing and you will receive a Notice of Hearing stating the date, time and place of the hearing. On average, a 30-minute period is allotted for a hearing unless the appraisal is large.

If you have any questions about submitting a petition, you may contact the Board of Equalization Clerk at (509) 447-2712 or via e-mail to lbraun@pendoreille.org. Office hours are Monday through Thursday, 9:00 a.m. to 4:30 p.m. Information is also available on the County’s website at www.pendoreilleco.org under “County Services” and then “Board of Equalization”.

Sincerely,

Liz Braun, Board of Equalization Clerk

Attached: --WAC 458-14-056; 458-14-066; 458-14-076; 458-14-087
--Instructions for Petition For Review of Real Property Valuation Determination
--Appealing Your Property Assessment to the County Board of Equalization
--Reconvene Request Pursuant to WAC 458-14-127
--Limitation on Changes To Time Limit-Waiver of Filing Deadline for Good Cause-Direct Appeal to the State Board Of Tax Appeals Pursuant to RCW 84.40.038
--Taxpayer Petition to the Pend Oreille County Board of Equalization for Review of Real Property Valuation Determination