



*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.

**September 26, 2019**

The meeting of the Pend Oreille County Board of Equalization resumed at 10:00 a.m. Present were BOE members Chair Bob Sanborn, Margie Fedderly, and Carl Jackson, and Clerk Crystal Zieske.

The Board heard appeals as summarized below:

**BOE-2019-16, Parcel No. 14250-443630510006, Mateer, Jack C.**

POA Tamala Reed, Alan Mateer, and Assessor James McCroskey were present.

Appellant POA, Tamala Reed, and Assessor James McCroskey discussed the evidence, primarily the appraisal that was done on September 14, 2018, with a value determined as of October 12, 2015 (at the time of Mr. Mateer's death). After it was brought to the Assessors' Office attention that the property does not have an operating well, there was an adjustment of \$6,000 less. This corrected value was in the Assessor's 8/29/2019 packet mailed to the petitioner.

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide current information that the valuation was not correct, such as a current appraisal, its value stands as evaluated by the Assessor. Motion was made by Margie Fedderly to leave the assessed value as the Assessor's revised value, as there was not enough evidence filed to change it. Motion was seconded by Carl Jackson. Motion carried unanimously.

Assessment:	Land	\$ 27,500
(7/25/2019 value)	Improvements	<u>\$108,596</u>
		\$136,096

Assessment:	Land	\$ 21,500
(8/29/2019 revised value)	Improvements	<u>\$108,586</u>
		\$130,086

Decision:	Sustained –	
	Land	\$ 21,500
	Improvements	<u>\$108,586</u>
		\$130,086

**BOE-2019-04, Parcel No. 16783-453124530052, L & S Willow Glen, Ltd.**

Assessor James McCroskey was present and David L. Pace, Vice President Asset Management, Viridian Management, Inc. participated via phone conference.

David L. Pace provided history of the apartment complex, financial statements, and considers the appraised land to be correct but contests that the Improvements value is incorrect, based on Income Approach calculations. He requests that Pend Oreille County reassess the property, utilizing the income approach. Assessor states the valuation of the petitioner's parcel has been basically the same since the last valuation done in 2008, other than mass adjustments. He stated the county has no one trained to conduct income approach valuations.

The Board carefully considered all information presented by both parties, including the fact that the Assessor's Office has no one available to conduct the requested valuation method. Motion was made by Carl Jackson to sustain the Assessor's value and approach, as BOE has nothing else to go forward on. Motion was seconded by Bob Sanborn. Motion carried unanimously.

Assessment:	Land	\$ 189,108
	Improvements	<u>\$ 931,875</u>
		\$1,120,983

Decision:	Sustained –	
	Land	\$ 189,108
	Improvements	<u>\$ 931,875</u>
		\$1,120,983

**BOE-2019-13, Parcel No. 15398-453031520001, Sprecher Living Trust.**

Mark A. Sprecher was present. Appellant provided information on his listed property and lack of interest or showings in five-six months, as well as the comparable listings from the Assessor's Office. He feels his assessed price per acre is overvalued.

Assessment:	Land	\$207,750
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Decision:	Sustained –	
	Land	\$207,750

The Board carefully reviewed all information provided by the appellant and the Assessor. Motion was made by Carl Jackson to sustain the Assessor's assessment, due to appellant not making an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Having completed the scheduled hearings for the day, Chair Sanborn declared a recess until October 2.

By: Bob Sanborn  
Bob Sanborn, Chair

Attest: Crystal Zieske  
Crystal Zieske, Clerk