



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.

October 2, 2019

The meeting of the Pend Oreille County Board of Equalization resumed at 10:00 a.m. Present were BOE members Acting Chair Margie Fedderly and Carl Jackson, and Clerk Crystal Zieske. Chair Bob Sanborn was excused from the day's hearings due to a family emergency out-of-state.

The Board heard appeals as summarized below:

BOE-2019-17, Parcel No. 15328/453029240001, Barbara Halla.

POA Sharon Schavland participated via phone conference.

Appellant's POA Sharon Schavland listed four active sales listings and provided a market analysis report.

Lead Appraiser Nathan Longly submitted actual sales data on six comparables and asserts that the Sales Approach to valuation of the vacant parcel is most appropriate. The market analysis provided is not an acceptable basis of value, and it uses active listings not admissible as evidence for valuation.

Since Appellant did not provide any evidence that the valuation was not correct, the Board has determined its value stands as evaluated by the Assessor. Motion was made by Margie Fedderly to sustain the assessment as determined by the Assessor. Motion was seconded by Carl Jackson. Motion carried unanimously.

Assessment: Land \$ 74,268

Decision: Sustained –
 Land \$ 74,268

BOE-2019-06, Parcel No. 27335/443104520002, Donald & Susan Hunt.

No Appellant or Assessor was present.

The Appellant's only submitted information was a statement, "Nothing has changed at our home to reflect increase of value," and an emailed advertisement from a local newspaper for pole buildings, listing a 40'x60'x12' garage/hobby shop for \$25,900, installed. No other supporting documentation was submitted.

Lead Appraiser Nathan Longly supplied actual sales comparable data on six properties.

Motion was made by Carl Jackson for the Board to sustain the Assessor's value due to lack of clear, cogent, and convincing evidence provided by Appellant. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Assessment: Land \$208,020
 Improvements \$264,032

Decision: Sustained –
 Land \$208,020
 Improvements \$264,032

BOE-2019-15, Parcel No. 15664/453104310002, Alan D. & Stacey L. Mock.

No Appellant or Assessor was present.

Appellant had included two photos of the damaged bathroom sub-floor and listed four comparable properties. No other supporting documentation was submitted.

In Assessor's Answer, Lead Appraiser Nathan Longly reported that this property was purchased on 10/26/2017 for \$347,000. He supplied actual sales data on six comparable properties.

Motion was made by Carl Jackson to sustain the value as determined by the Assessor, since the evidence shows justification for their valuation, and due to the absence of evidence supplied by the Appellant. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Assessment: Land \$ 47,500
 Improvements \$304,433

Decision: Sustained –
 Land \$ 47,500
 Improvements \$304,433

BOE-2019-05, Parcel No. 9483/443009520001, Heidi G. Stanfill.

Due to Chair Bob Sanborn being excused for the week and a recusal of Carl Jackson, due to being an acquaintance of the Appellant, there was a lack of quorum and this hearing was postponed until October 23, 2019.

BOE-2019-14, Parcel No. 18316/453234510040, Gary L. & Jona Lee Mary Blevins.

Gary L. Blevins was present, as well as observers Tamara Newman and Zelda Elsner.

Appellant states, "The use of home sales as an indicator of percentage increase does not reflect the current market value as it does not include the market discounts for winter values." He mentioned that he was told he had to present information 21 days prior to hearing but received the letter too late and has not had time to go over and study appraiser's information. He reports that the property next to his is not in the current Comprehensive Land Use Plan for the County and is under review. Appellant supplied no further evidence or documentation in support of their claim.

Lead Appraiser Nathan Longly supplied actual sales comparable data on six properties. The Assessor's Office stated, "Furthermore, upon additional inspection and research, the Assessor's Office believes the value that was applied to the subject property was not per the subjects highest and best use to its true and fair value. The Assessor's Office would like to petition the Board of Equalization (B.O.E.) to look at the evidence included with this response packet and change the value for the property ID number 18316 from the current value...to the proposed value of \$240,811...Based on the evidence provided to the B.O.E., it is believed that the proposed value is in fact the subject properties true and fair value."

After reviewing the appeal information, the Board has determined since Appellant did not provide any current information that the valuation was not correct, its value stands as evaluated by the Assessor at \$240,811. Motion was made by Carl Jackson to sustain the Assessor's value, due to the absence of clear, cogent, and convincing evidence supplied by the Appellant. Motion was seconded by M. Fedderly. Motion carried unanimously.

Assessment:	Land	\$ 63,150
(7/25/2019 value)	Improvements	\$143,450

Assessment:	Land	\$ 63,150
(9/9/2019 revised value)	Improvements	\$177,661

Decision:	Sustained –
	Land \$ 63,150
	Improvements \$177,661

Having completed the scheduled hearings for the day, Acting Chair Fedderly declared a recess until October 3.

By: Bob Sanborn
Bob Sanborn, Chair

Attest: Crystal Zieske
Crystal Zieske, Clerk