



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.

BOARD ORDER

PROPERTY OWNER: GARY CHANTRY

PARCEL/ACCOUNT NUMBER: 12191/443219130002

PROPERTY LOCATION: 12171 Highway 211, Usk, WA 99180

PETITION NUMBER: BOE 2022-06

ASSESSMENT YEAR: 2022

TAXES PAYABLE IN: 2023

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2022, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

| | |
|-----------------------|-------------------|
| Land | \$ 152,500 |
| Improvements | <u>\$ 310,228</u> |
| ASSESSED VALUE | \$ 462,728 |

BOE VALUE:

| | |
|------------------|-------------------|
| Land | \$ 152,500 |
| Improvements | <u>\$ 310,228</u> |
| BOE VALUE | \$ 462,728 |

Date of Hearing: September 21, 2022
Recorded via SoniClear. Hearing Began at: 10:49 a.m. and ended at: 11:14 a.m.

Hearing Location: Board of Commissioners Meeting Room
625 W. 4th Street
Newport, WA 99156

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Clerk: Crystal Zieske

Appellant: Joseph Chantry (son of Gary Chantry), via zoom

Assessor: Nathan Longly- Lead Appraiser

Appellant estimated value at:

| | |
|------------------------|------------------|
| Land | \$123,750 |
| Improvements | <u>\$255,000</u> |
| REQUESTED VALUE | \$378,750 |

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BOARD ORDER continued

FACTS AND FINDINGS

Appellant listed one comparable, just east of the subject property, a vacant lot of 20.12 acres with a creek, at a sale price of \$120,000 on 12/01/2021. At the hearing, Joseph Chantry reiterated that the subject property's 420' well has a low production rate of ½ gallon/minute and the driveway is very long and steep. The home is a triple-wide, not stick-built, and is rather rural. They believe their land should be about \$5,500/acre and their improvements are closer to \$250,000-\$255,000.

Lead Appraiser Nathan Longly stated that looking at and analyzing the comparable sale, it does bolster the Assessor's value of the subject property at approximately \$134,000, with the developed homesite and adding \$15,000 for services, bringing it up to about \$149,000 in value. The location of the subject property with the elevation and incline does provide a view, which adds value of about \$24,000. The comparable would be about \$173,000 just for the land but realizing it has a creek adding to its value, would be adjusted the subject parcel to about \$158,000, which is more than the assessed value currently.

Mr. Longly doesn't believe the well is a factor, as a 2021 deed of trust was obtained in research, and a lender would not lend if water was insufficient. It appears the home has some updated features since the 2018 inspection, including roof repair, new paint, and a new deck.

The Assessor's Office has provided multiple sales in south Pend Oreille County, some up to \$599,000. The subject property has greater square footage at 2,720 sq. ft. than all comparables, as the next largest is 2,300 sq. ft. Mr. Longly referred to a vacant parcel with an old cabin that sold for \$150,000 in March 2022, which has half the acres, and multiple sales which show the land portion itself of 20 acres would sell for more than \$150,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant **has not** made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is sustained at **\$462,728** as of January 1, 2022.

This order is submitted into the record of the Pend Oreille County Board of Equalization.

Mailed on: November 2, 2022.

_____/s/
Carl Jackson, Chair
Pend Oreille County Board of Equalization

_____/s/
Crystal Zieske, Clerk

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. 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 <http://bta.state.wa.us>.

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.