



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: ALUVUS CO. and ALPINE ACRES, LLC
[REDACTED]

PARCEL/ACCOUNT NUMBER: 4420/433333440002

PROPERTY LOCATION: 1304 Flowery Trail, Usk, WA

PETITION NUMBER: BOE 2022-05

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 \$ 87,000
ASSESSED VALUE **\$ 87,000**

BOE VALUE:

Land \$ 87,000
BOE VALUE **\$ 87,000**

Date of Hearing: September 21, 2022
Recorded via SoniClear. Hearing Began at: 10:07 a.m. and ended at: 10:25 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: None

Assessor: Josh Tiede-Appraiser

Nathan Longly- Lead Appraiser

Appellant estimated value at:

Land \$57,500
REQUESTED VALUE **\$57,500**

BOARD ORDER continued

FACTS AND FINDINGS

Appellant states on their petition that the 10 acre parcel was purchased in 2021 for \$50,000 and since then they have performed timber harvesting, which should lower the value. The property is unimproved, with only a primitive road entrance. They contend that the Usk area is rural in nature and sees much slower value increases than more populated areas. Since the county road dissects the parcel, they assert that it negatively affects market value when compared to a contiguous 10-acre parcel.

Appraiser Josh Tiede stated that the parcel fronts a paved county maintained road, which bisects the parcel and could potentially be sold as a 2-parcel piece and have two home sites. He read his response, which included, "...On the contrary to the petitioner's belief that this hurts the property value, it would allow for a defacto segregation to happen making this parcel much more valuable. Timber removal would be beneficial in the clearing of a homesite or build site. The Usk area has seen major value increases as the housing supply in Pend Oreille County can't keep up with the demand of buyers in Pend Oreille County. Subsequently, buyers are buying in more rural areas and asking prices have not reflected the Usk area being a "slower value increase area." I also have a current real estate listing for this parcel showing owner is selling this parcel for \$199,900."

Mr. Tiede mentioned that the Petitioner has removed the asking price from the website. He stated that the owner also bought the 10-acre parcel just to the west and sold that for \$90,000 in April 2021, then it sold again in June 2022 for \$150,000. Mr. Tiede provided six comparable properties, ranging from 10.34 acres that sold for \$90,000 in May 2021 to 10 acres that sold for \$150,000 in July 2020. He said that the comparable list proves that it is not the case that there is a "lower value" in Usk. He further said that as of January 2022, it had not been logged yet. Lead Appraiser Nathan Longly reiterated that per state law, the Assessor's Office is required to value properties as of January 1. Regarding the logging that was done, it's not so much of a factor in the current market we're in, and it appeared to be a thin-out, selective logging, not a clear cut.

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 \$87,000 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.

cc: Assessor, Petitioner, BOE file