



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: 27272/433622000003

PROPERTY LOCATION: NKA Highway 20 Cusick, WA 99119

PETITION NUMBER: BOE 2022-08

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:

BOE VALUE:

Land	<u>\$ 48,000</u>
ASSESSED VALUE	\$ 48,000

Land	<u>\$ 48,000</u>
BOE VALUE	\$ 48,000

Date of Hearing: September 21, 2022
Recorded via SoniClear. Hearing Began at: 1:17 p.m. and ended at: 1:32 p.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	<u>\$ 40,000</u>
REQUESTED VALUE	\$ 40,000

BOARD ORDER continued

FACTS AND FINDINGS

8 acre parcel located near the town of Tiger, is a rural, unimproved piece of land, with no improvements nor frontage on a county or state road. Appellant believes that \$40,000 at \$5,000/acre would be a more reasonable value. Joseph Chantry described the property as somewhat steep and treed, but due to size and shape, a portion is unusable. It has 1,600' frontage on creek and approximately 3-3.5 acres is unusable, because of setbacks and due to creek. There is no easement to property, as it is landlocked with no frontage on road.

Mr. Longly read his rebuttal, including, "The petitioner has provided no evidence toward his estimate of value...The sales approach to value is the most reasonable manner to address the subject property's value. No comparable sales were included by the petitioner with their petition. The parcel is an 8 acre parcel located on a private driveway/rd, approximately 0.20 miles off of state route 20. There is no known existing homesite but does have a road going through the property, providing ingress/egress from the highway and through a neighboring parcel. The parcel is well treed, having varied mountainous terrain. The Southern Fork of Lost Creek borders the entire eastern boundary of the parcel...In closing, the petitioner has failed to provide ANY evidence to prove the Assessor's Office is incorrect in their valuation. Therefore, per RCW 84.40.0301, the Assessor's Office valuation must be upheld."

Mr. Longly said there is precedent from the court regarding allowing access and ingress/egress, and the highest and best use must be taken into account. The existing owner can grant an easement. He provided comparable sales of similar sized parcels, ranging from \$47,500 for 10.7 acres sold in February 2021 to \$149,900 for 10 acres sold in June 2022. He also stated that unless Community Development determines it would not be buildable, it's seen as a buildable parcel, and it appears there *is* plenty of room for a homesite. Even so, in its current form, it would be an excellent camping site with creek frontage, and the Assessor's value is reflective of the deficiencies the property has.

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 **\$48,000** 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