



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: 27273/433622200002

PROPERTY LOCATION: NKA Highway 20 Cusick, WA 99119

PETITION NUMBER: BOE 2022-07

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	<u>\$ 117,000</u>
ASSESSED VALUE	\$ 117,000

BOE VALUE:

Land	<u>\$ 117,000</u>
BOE VALUE	\$ 117,000

Date of Hearing: September 21, 2022
Recorded via SoniClear. Hearing Began at: 11:20 a.m. and ended at: 11:33 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	<u>\$ 94,500</u>
REQUESTED VALUE	\$ 94,500

BOARD ORDER continued

FACTS AND FINDINGS

27 acres of unimproved forest land in a rural area, in the Lost Creek area. Appellant states that he believes the property is worth \$3,500/acre. Joseph Chantry realized that since it resides within boundaries of two creeks, it does add some value, but it's not in an area of high growth or demand, is very rural, and a lot of it is owned by family.

Lead Appraiser Nathan Longly stated that there is no evidence provided by the Appellant contrary to the Assessor's value. A sales approach was provided by the Assessor's Office, with sales ranging from \$47,500 for 10.7 acres in February 2021, to \$425,000 for 30.45 acres in July 2022.

Mr. Longly read his rebuttal, including, "The subject property is a well proportioned, 27 acre parcel. It is well treed and lies directly west of state route 20. The parcel is boarded to the north AND the south by both the North Fork and South Fork of Lost Creek. Many properties in the current real estate market we are experiencing demand a premium in value for properties that have some type of water feature or a view. In this case, the subject property has 2 water features present. This is a very unique situation and is difficult to find reasonable comps for a value comparison. The majority of comparable sales in EXHIBIT #2 do not have any type of water feature or view aspect to them, yet the majority of them still sold for more (per acre) than what the Assessor's Office has the subject property valued at." The subject property has ingress/egress from Highway 20 and being bisected by the BPA easement has been taken into consideration.

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 **\$117,000** 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