



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: 27274/433622200003

PROPERTY LOCATION: NKA Highway 20 Cusick, WA 99119

PETITION NUMBER: BOE 2022-09

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>\$ 87,000</u>
ASSESSED VALUE	\$ 87,000

BOE VALUE:

Land	<u>\$ 87,000</u>
BOE VALUE	\$ 87,000

Date of Hearing: September 21, 2022
Recorded via SoniClear. Hearing Began at: 1:45 p.m. and ended at: 2:01 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: Not Present

Appellant estimated value at:

Land	<u>\$ 50,000</u>
REQUESTED VALUE	\$ 50,000

BOARD ORDER continued

FACTS AND FINDINGS

Appellant states in the petition that the parcel (12.5 acres) was purchased in January 2020 for \$30,000 and is a rural parcel with no improvements. It's five miles south of Tiger, sparsely populated, and they claim that \$20,000 appreciation in value since 2020 is the most that the parcel could have reasonably increased. Joseph Chantry described the property as at the north fork of Lost Creek and should be valued at \$4,000/acre, as the location is not in a highly sought area and is steep. The Assessor's value is \$6,690/acre, which they say seems considerably high considering the location and with no power nearby.

Chair Carl Jackson read the Assessor's rebuttal, including, "The petitioner has provided no evidence toward his estimate of value. Per RCW 84.40.030... & WAC 458-14-087...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 petitioner states that the value the Assessor's Office has on the subject parcel is more representative of southern Pend Oreille County. If you refer to EXHIBIT #2, you will note that there are, in fact, sales from the mid to northern portion of the county that reflect accurate comparables to the subject property. The petitioner stated the subject property was purchased in 2020 for \$30,000. He estimates the parcel has appreciated about 66% (\$20,000) from when the property was purchased to present, representing an estimated value of \$50,000. It needs to be noted that the purchase price of \$30,000 was deemed "Non-arms length" as the seller was the petitioner's sister (SEE EXHIBIT #7). Additionally, the purchase price in 2020 was shy of market value at that time. A \$50,000 value is likely the market value of the subject property when it was purchased in 2020. 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 (EXHIBIT #6), The Assessor's Office valuation must be upheld."

Mr. Joseph Chantry replied that they recognize the property was purchased from his father's sister and the value they estimated was per acre. In this location, they believe it is not worth \$7,000/acre, but is willing to concede a value of \$4,500/acre or slightly more than they argued.

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 set 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