



*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:** JACOBS, CHRIS F. & AUDRA



**PARCEL/ACCOUNT NUMBER:** 15103/453015520001

**PROPERTY LOCATION:** 1015 Stohr Road, Newport

**PETITION NUMBER:** BOE 2022-12

**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	\$53,900
Structures/Improvements	\$
<b>ASSESSED VALUE</b>	<b>\$53,900</b>

#### **BOE VALUE:**

Land	\$53,900
Structures/Improvements	\$
<b>BOE VALUE</b>	<b>\$53,900</b>

Date of Hearing: August 11, 2022

Recorded via SoniClear. Hearing Began at: 11:05 a.m. and ended at: 11:36 a.m.

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Appellant: Chris F. Jacobs

Assessor's Office: Lead Appraiser Nathan Longly and Appraiser I Josh Tiede

### **FACTS AND FINDINGS**

Appellant estimated value at:

Land	\$27,000
Structures/Improvements	\$
<b>REQUESTED VALUE</b>	<b>\$27,000</b>

## **BOARD ORDER continued**

Appellant stated on their petition, “can not get to property its too thick with small & fallen trees too far from power-water is at around 400 ft. Right of away not cleared. No view. I bought for fire control.” Four recent sales were listed, from \$22,000 for four acres to \$45,000 for 3.5 acres. Mr. Jacobs stated at the hearing that his property is full of trees, so that you can’t even walk through it. He bought the property to slow down forest fires, and it’s not even worth logging. He said the property has tripled in value since he purchased it in 2017 for \$16,114.

Mr. Longly stated that the Assessor’s Office is required to value with the highest and best use at fair market value. The subject parcel is located directly off a paved, county-maintained road, in a good location, and property is flat, buildable, but with no services. There is an existing ingress/egress to the property.

He explained four comparables he found. Comparable #1 (9611) has services, is less than 2 acres (2/3 size of subject parcel) and sold for \$99,900. Comparable #2 (9614) is less than 2 acres, on a gravel, privately maintained road, and sold for \$39,900. Comparable #3 (26414) is 3.12 acres, on a paved county road, has a well, but no other services. This property sold for \$95,200. Comparable #4 (17447) is 3.86 acres, located off a gravel, privately maintained road, and sold for \$54,900.

Mr. Longly stated that the valuation the Assessor’s Office determined is in market range, due to location, features of property, ingress/egress, and the small open area right off the ingress/egress. He believes that it is well-timbered with a lot to clean up, but that is not a deterrent to a future sale in this case. Regardless of use to current property owner, that is not a consideration the Assessor’s Office can make, and the location is worth at least what it is valued at, if not even conservative.

## **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 \$53,900 as of January 1, 2022.

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

Mailed on: September \_\_\_\_\_, 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