



*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:** STEVEN COOPER & TRISHA CONANT COOPER  
[REDACTED]

**PARCEL/ACCOUNT NUMBER:** 9607/443010570002

**PROPERTY LOCATION:** 4971 Camden Road, Newport, WA

**PETITION NUMBER:** BOE 2022-15

**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:

<b>ASSESSED VALUE:</b>		<b>BOE VALUE:</b>	
Land	\$135,500	Land	\$110,000
Improvements	\$199,476	Improvements	\$199,476
<b>ASSESSED VALUE</b>	<b>\$334,976</b>	<b>BOE VALUE</b>	<b>\$309,476</b>

Date of Hearing: September 22, 2022  
Recorded via SoniClear. Hearing Began at: 10:48 a.m. and ended at: 11:14 a.m.

Hearing Location: Board of Commissioners Meeting Room  
625 W. 4<sup>th</sup> Street  
Newport, WA 99156

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Clerk: Crystal Zieske

Appellant: Trisha Cooper

Assessor: Lead Appraiser Nathan Longly

Observers (2): Unidentified

Appellant estimated value at:

Land	\$ 72,500
Improvements	<u>\$215,000</u>
<b>REQUESTED VALUE</b>	<b>\$287,500</b>

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## **BOARD ORDER continued**

### **FACTS AND FINDINGS**

4.820 acre parcel located directly off of a paved county maintained road. The homesite location takes advantage of the elevation providing north facing views of the mountains and Moon Creek. The parcel is ½ treed and slightly sloped in a northerly direction. Fair/avg quality 1979, 1056 sq ft DWMH w/2 sty 1152 sq ft addition. Poor/fair quality 160 sq ft shed. Poor quality 240 sq ft shed w/2 leantos, 384 sq ft fair quality greenhouse. Avg quality partial finished (about 14%-pad only) new construction shop (2021)

The Appellant initially provided a copy of an Am-Pac Appraisal Service appraisal that was done for the subject property, with an “as of” date of 5/4/2021, for a refinance of the subject property, and they state that at \$297,000, the appraisal is less than the tax appraised value by Pend Oreille County. They later provided a revised version of the original appraisal, with an “as of” date of 5/4/2022 for \$297,000.

Mrs. Cooper stated that they submitted the appraisal, and their home is an older manufactured home. She contends the Assessor’s submissions are not comparable to their property versus the comparables in their appraisal. Three comps are listed, ranging from \$270,000 to \$317,200.

Lead Appraiser Nathan Longly said his analysis of the appraisal done had manifest errors. He read his response, including the following, “The appraisal provided by the petitioners indeed states a value that is approximately 12.7% less than the tax appraised value. There are multiple issues present in the appraisal provided by the petitioners. As such, it is believed there are multiple errors or factors that were not considered as part of the appraisal presented by the appellants. First, it is believed that the comparable sales provided in the appraisal are poor comparables to the subject property. For example, the first comparable (322 McCammon Dr) should have been excluded or ruled out as a viable comparable as the condition of the manufactured home was in significant disrepair based on the Assessor’s Office inspection on 03/23/2021.” He referred to Exhibits #7-1 through 7-3. He continued, “Furthermore, the purchaser’s and seller’s last names are the same, insinuating there are likely additional circumstances at play for this comparable sale-which should have deemed this comparable sale a “Non-arms length” transaction.

He contested comparable sale #2 (1136 Lehigh Hill Rd) as a poor comparable, as it is located over 50 miles away from the subject property. He read, “Unless an additional factor is present, generally, sales north of Cusick tend to trend lower in sale values verses properties located in the southern portion of the County. As such, there were no considerations taken in value adjustments for this situation. The comparable sales provided by the Assessor’s Office are much closer and better comparable sales to the subject property, including older mobile/manufactured home sales that are older (1970s/1980s), similar to the subject property.” Mr. Longly provided 11 comparable sales, ranging from \$110,000 in May 2022 for 3.76 acres with a very poor quality 1973 DWMH, which may be a non-arms length transaction, to two properties that sold for \$375,000. One sold in May 2022 with 5.05 acres with an average quality 1999 DWMH and the other in December 2021 with 21.25 acres and fair/average quality 1996 DWMH.

Mr. Longly continued his response, “One of the other factors that should have been accounted for in the petitioner appraisal comparable sales is the time adjustment needed to account for the individual sale values based on the time of the sale to the “as of” date for the appraisal. As can be seen in EXHIBIT #6-5, no value adjustments were made. In the current real estate market we are experiencing, year over year sales show a value increase of anywhere from 20-35% per year for the last 2 years. As such, if the “as of” date was indeed 05/04/2022, then there should have been a 6.64%-22.5% value adjustment to that date in the petitioner’s appraisal for all of the comparable sales.”

Further reading, Mr. Longly reported, “In addressing the land values for the subject property, it can be noted that there are a number of notable sales in EXHIBIT #4 showing the Assessor’s Office value is more than justified. Furthermore, page 4 on EXHIBIT #6-4, shows the appraisers cost approach opinion

of land value is \$72,500. Subsequently, the “Site Improvement” value is estimated to be \$25,000 – consequently valuing the total land value at \$97,500 (\$20,228 per acre). It needs to be noted, comparable sale #4 in EXHIBIT #4 shows a sale value of \$50,969 per acre (total sale price of \$99,900). This sale includes the value for homesite improvement as well as site services (water, power, sewage disposal system). This sale is located less than 350’ from the subject property and contains much of the same aspects as the subject property including access and view features. However, the subject property has over twice the acreage as this comparable sale does. This sale along with the other comparable sales given in EXHIBIT #4, once again justifies the current (\$135,000) land valuation the Assessor’s Office has for the subject property.”

Mr. Longly concluded, “...the evidence provided by the Assessor’s Office, by far, provides a better representation of the subject property. Providing comparable sales of other manufactured homes, similar in age, condition and location—being comparables far superior to the comparable sales utilized in the petitioners appraisal. Furthermore, the provided vacant land sales show the differences in value between an improved and unimproved lot/having services or not. It can be seen in the disparities of these factors in the provided sales that the “Site Improvement” value provided in the petitioner’s appraisal is in fact low and should have been given additional consideration.” He reported that about a 30-35% increase is pretty average for the south county and reflects the market itself.

### DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant **has** made an argument sufficiently clear, cogent and convincing to overcome the assessor’s presumption of correctness.

Market value of the subject property is set at **\$309,476** 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.

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/s/  
Carl Jackson, Chair  
Pend Oreille County Board of Equalization

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/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