



*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:** LISA TANIA KIRKHAM



**PARCEL/ACCOUNT NUMBER:** 16058/453113510055

**PROPERTY LOCATION:** 324 N. Quail Avenue, Newport, WA

**PETITION NUMBER:** BOE 2021-10

**ASSESSMENT YEAR:** 2021

**TAXES PAYABLE IN:** 2022

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2021, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

**ASSESSED VALUE:**

Land	\$ 38,000
Improvements	<u>\$ 78,476</u>
<b>ASSESSED VALUE</b>	<b>\$116,476</b>

**BOE VALUE:**

Land	\$ 38,000
Improvements	<u>\$ 78,476</u>
<b>BOE VALUE</b>	<b>\$116,476</b>

**Date of Hearing:** August 4, 2021

**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  
Robert Sanborn

**Appellant:** Not Present

**Assessor:** Not Present

## **BOARD ORDER continued**

### FACTS AND FINDINGS

0.5088 acre, Residential, 1988 Champion 24x54 Double wide & 1985 Fleetwood 12x70 single wide & 2 garden sheds

Appellant estimated value at:

Land	\$ 38,000
Improvements	<u>\$ 74,926</u>
<b>REQUESTED VALUE</b>	<b>\$112,926</b>

Appellant states in the petition, “No increase in structural value has happened by owner. In any community where property taxes get too high, it lessens the value of living in said area. Abandonment and upkeep of properties become jeopardized=unhealthy county.” No evidence was submitted.

The Assessor’s response included a photograph of the property. He offered nine comparable sales ranging in dates from August 2018 to December 2020, with sales prices ranging from \$118,000 to \$169,000. The Petitioner purchased this property in 2015 for \$111,500.

### 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 \$116,476 as of January 1, 2021.

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

Mailed on: September \_\_\_\_\_, 2021.

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Carl Jackson, Chair  
Pend Oreille County Board of Equalization

**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