



*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:** JOSHUA JOHN BEAN & SAMIE LEE MARIE BEAN  
[REDACTED]

**PARCEL/ACCOUNT NUMBER:** 1776/423701020002

**PROPERTY LOCATION:** 824 Smackout Pass Rd., Ione

**PETITION NUMBER:** BOE 2021-11

**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	\$ 88,373
Improvements	<u>\$552,838</u>
<b>ASSESSED VALUE</b>	<b>\$641,211</b>

### **BOE VALUE:**

Land	\$ 88,373
Improvements	<u>\$552,838</u>
<b>BOE VALUE</b>	<b>\$641,211</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: Joshua John Bean  
Assessor: Nathan Longly

## **FACTS AND FINDINGS**

R20, 1100 (Residential-Single Unit) Avg/Good quality sgl sty home (2208 sq ft) w/full finish daylight basement (2016 sq ft). Good quality detached pole garage (2000 sq ft) (1,636 sq ft garage space) w/avg quality liv. space (364 sq ft). 20.07 acre parcel located approximately 0.5 miles up a private gravel driveway off of a paved county maintained road. The homesite location is developed with full services including the necessary services for an in-law apartment in the shop. The homesite location takes

advantage of the elevation providing astonishing views. The parcel is well treed and has varying mountainous terrain.

Appellant estimated value at:

Land	\$ 64,210
Improvements	<u>\$427,090</u>
<b>REQUESTED VALUE</b>	<b>\$491,300</b>

The petition states, “Assessed value not consistent with recent home appraisal (sic) even after adjusting for appreciation. Does not accurately reflect the local housing market biased (sic) on recent home sales. Home in need of some repairs. Inaccurate information regarding the property. 105% price increase in 12 months seems excessive. Home listed for sale at an astronomical price just to see what if but believe this caused the huge increase.”

The Appellant submitted numerous photos, showing condition of the house, and three pages from a 45-page August 21, 2019 appraisal report, which indicates an opinion of value of \$483,000. Mr. Bean included a list of issues that need addressed and two receipts, suggesting the cost to cure. A heat pump system estimate is \$18,727 and building supplies and installation is estimated at \$12,455. He suggested a physical inspection would have revealed such issues as the previously unknown view aspect, and repairs needed for decking, heat pump, siding, paint, and roof leaks. Three comparable sales were provided, from the local market in Ione, ranging in dates from November 2017 to July 2020, with sales prices ranging from \$280,000 to \$326,500. One pending sale of a 3,780 sq. ft. home with 6.5 acres for \$395,000 was also included. Mr. Bean also referenced his own parcel, which he purchased in June 2014 for \$338,000.

The Assessor’s response states, “In February of 2021, the subject property was listed for sale, showing the interior quality to be a nicer finish than our office had accounted for.” Lead Appraiser Nathan Longly supplied 25 photos of the property, from the real estate flyer. He continued, “Properties and single-family homes have gone up quite significantly in the last couple years and due to the real estate flyer available for the subject property, adjustments were made accordingly... There are some conflicting details and information in comparing the real estate photos with the subsequent additional documentary photos provided by the petitioner.” Regarding the Petitioner’s claim of square footage discrepancy, Mr. Longly stated, “The stated square footage in the Assessor’s records is consistent with what we have had on record for the home since it was added in 2007... It would have been helpful/useful if the petitioner had included the complete appraisal for the home as it should have included a sketch prepared by the appraiser that completed their appraisal... If the petitioner genuinely believes our information is incorrect, we are able to come out and remeasure to make any corrections necessary.”

Mr. Longly stated the last physical inspection of the home was either 2016 or 2017, and if a property owner believes there is a deficiency or a detail has been incorrectly accounted for, they need to contact the Assessor’s Office to make those adjustments accordingly. He mentioned how the photos of damages submitted by the Petitioner contradicted the real estate listing, but if damage is currently present, the Assessor’s Office wants to make sure that information is accounted for and ensure that their information is correct. The Assessor’s Office generally does their inspections just from the exterior, unless invited by the property owner to take additional inspection inside.

Mr. Longly said the valuation was conducted with like properties and offered six comparable sales ranging in dates from November 2017 to December 2020, with sales prices ranging from \$280,000 (adjusted to \$670,885 with value adjustments) to \$799,900 (adjusted to \$618,130). He stated that in the current market, things are changing even by the month, and the average increase has been about 20%. He suggested that the comparables presented by the Appellant are inferior to the subject parcel, in multiple aspects, including the amount of acreage, outbuildings, one being a manufactured home, and one being a listing that hasn’t sold yet.

It was previously unknown that there was an apartment in the shop, which is one of the adjustments taken into account for this valuation. Discussion was held on the HVAC system being non-operational, with no cooling available. Mr. Longly suggested it being non-functional would likely affect the valuation in a sale but could not estimate the adjustment. Mr. Bean said he arrived at his estimated value of \$491,300, going off of the home appraisal, adjusting for inflation, minus home repairs. More thorough discussion was held on the comparable properties and the adjustments made by the Assessor's Office. It was noted that although Mr. Bean states his home is also a manufactured home, built in a factory, Mr. Longly points out that it is a framed structure on a foundation, unlike the comparable home.

### 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 \$641,211 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