



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 WILKEY



PARCEL/ACCOUNT NUMBER: 3736/433134520022

PROPERTY LOCATION: 855 Harworth Rd., Newport, WA

PETITION NUMBER: BOE 2021-13

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:	CORRECTED VALUE:		BOE VALUE:	
Land	\$37,800	\$37,777	Land	\$37,777
Improvements	<u>\$ 3,000</u>	<u>\$ 9,000 (Power/Well)</u>	Improvements	<u>\$ 9,000</u>
ASSESSED VALUE	\$40,800	\$46,777	BOE VALUE	\$46,777

Date of Hearing: August 4, 2021

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

Attendees:

Board of Equalization Members:
Carl Jackson, Chair
Robert Sanborn

Appellant: Gary Wilkey

Assessor: Sonya Gamalielson

BOARD ORDER continued

FACTS AND FINDINGS

6.30+/- acres

Appellant estimated value at:

Land	\$35,000
Improvements	<u>\$ N/A</u>
REQUESTED VALUE	\$35,000

The Appellant offered a list of three comparable properties—at five acres each, without amenities, ranging in dates from May 2020 to September 2020, with sales prices ranging from \$28,000 to \$35,000. The Assessor’s Office corrected their initial value, after discovering there was power *and* a well on the property, confirmed by the Department of Ecology well report, thereby adjusting the improvements to \$9,000. Ms. Gamalielson provided 15 comparable sales ranging in dates from January 2019 to March 2021, with sales prices ranging from \$30,000 to \$72,000, but for lots with minimal or no amenities at the time of sale.

The Appellant stated he purchase the property in November 2019 for \$35,000 and requested that value remain the same. He noted that the Assessor’s comparables at Wilderness Lake Estates are part of a private community. Ms. Gamalielson reported that Lot 23 there (5.01 acres) sold for \$40,000, with bare land, and Lot 1 in Rocky Gorge (4.6 acres) sold for \$72,000 in February. She mentioned that the Appellant’s property is only valued at \$6,000/acre.

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 \$46,777, as of January 1, 2021.

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

Mailed on: September _____, 2021.

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