



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: COWAN, KIM & TUCKER, DAVID



PARCEL/ACCOUNT NUMBER: 8803/443001609026

PROPERTY LOCATION: 652 Southshore Diamond Lake Road, Newport

PETITION NUMBER: BOE 2020-03

ASSESSMENT YEAR: 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2020, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$40,000
Structures/Improvements	<u>\$42,934</u>
ASSESSED VALUE	\$82,934

BOE VALUE:

Land	\$40,000
Structures/Improvements	<u>\$42,934</u>
BOE VALUE	\$82,934

Date of Hearing: July 29, 2020, 10:45 a.m.

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

Attendees:

Board of Equalization Members:
Robert Sanborn, Chair
Margie Fedderly
Carl Jackson

Appellant: None
Assessor: Nathan Longly, via phone conference

FACTS AND FINDINGS

1-56 F3 S2 MH Lot 4 Blk 2 Pierson's Diamond Lake Cottage Sites 01-30-44, 0.4097 acres; poor quality doublewide mobile home (1440) w/2 addn's (280)(253), attached storage area (300), DKC (224) and mobile home cover (1440), with ingress/egress from both Highway 2 and Southshore Diamond Lake Rd

Appellant estimated value at:

Land	\$40,000
Improvements	<u>\$20,000</u>
REQUESTED VALUE	\$60,000

Appellant's petition states only, "That structure is not worth the amount its going to be valued at. That structure is over 40 years old. Only improvement is front porch being inclosed for the dog to use to get out of the cold." (sic) Appellant did not provide any supporting evidence.

Lead Appraiser Nathan Longly participated via phone conference. The Assessment values this as a poor quality mobile home and Nathan provided a great deal of information supporting the assessment, including numerous comparable sales, photos, and an explanation of the current market. He stated that the bare minimum that an individual has paid for a mobile/manufactured home on a secondary Diamond Lake lot is just a hair under \$100,000. There were also improvements in the home that had not previously been included in past assessments.

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 \$82,934 as of January 1, 2020.

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

Mailed on: August _____, 2020.

Robert Sanborn, 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