



*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:** KARDOS, THEODORE S.



**PARCEL/ACCOUNT NUMBER:** 14815/453009109001

**PROPERTY LOCATION:** 2843 Scotia Road, Newport

**PETITION NUMBER:** BOE 2020-12

**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:**

**BOE VALUE:**

Land	\$207,750
Structures/Improvements	\$ 80,717
<b>ASSESSED VALUE</b>	<b>\$288,467</b>

Land	\$207,750
Structures/Improvements	\$ 80,717
<b>BOE VALUE</b>	<b>\$288,467</b>

**Date of Hearing:** August 5, 2020, 11:30 a.m.

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

**Attendees:**

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

**Appellant:** Theodore S. Kardos, Phyllis J. Kardos  
**Assessor:** Sonya Gamalielson, via phone conference

## FACTS AND FINDINGS

80.00+/- acres, Older farm home with outbuildings. Land is classified in Farm & Ag or Designated Forest Land Classifications

Appellant estimated value at:

Land	\$ 4,254
Improvements	\$ 47,671
<b>REQUESTED VALUE</b>	<b>\$ 51,925</b> (in current use or designated forest land program)

Some of the concerns mentioned in the Appellant's petition include, "Our residence and related buildings have deteriorated substantially and the actual square footage has declined during the last decade...On the current appraisal (2020) there is an increase of seven buildings having values...The unit prices used to value the outbuildings...varied and are inconsistent for no apparent reasons...Our house has a foundation, but does not have a basement or forced air heating and cooling as stated in the appraisal." Further correspondence from the Petitioner states, "According to the Assessor's Office... 'our county has had a lot of very high sales, these sales affects everyone in our county who owns property.' Our response to the assessor's comment is that our Agricultural & Timberland should not be negatively influenced by speculators who are purchasing properties at high prices in order to develop them in direct violation of the Washington Growth Management Act...It was also stated in the same email that 'the changes made to your property of the \$33,000 increases, were adjustments to buildings that were previously on the tax rolls and addition of buildings that were never on tax rolls.'" The petition included photos of the structures, prior years' Notices of Value, field review cards, and State of Washington Board of Tax Appeals documents. At the hearing, the Appellants reviewed their submitted documentation, showing subject property photos and photos of comparables. They questioned the valuation methods/unit price and square footage of some structures and compared the square foot price versus the comparables. A discussion was held on "deck" versus "landing." Appellants questioned the comparables used by Assessor's Office, due to being lesser acreages.

Assessor's response states in part, "House and outbuilding are adjusted by physical and functional adjustment, by the amount of depreciation (sic). Not all buildings are built with the same quality, some will have more depreciation (sic) than others. In the BOE of August 2018, Mr. McCroskey stated 'The only buildings that were on the tax rolls was a House and Equipment shed.' This was only a statistical adjustment and not a physical inspection. In 2020 physical inspection, 4 older buildings that were never on tax rolls were added... We do not have a basement valued on home & no value is showing for force heat." Provided were three comparables, ranging from \$305,000 to \$325,000, along with the Field Cards, photos of the subject parcel's structures/improvements, and a sales study of parcels in south county with 15+/- acres with improvements. Appraiser Sonya Gamalielson participated in the hearing via phone conference and reiterated the information provided in her rebuttal. She reported that some of the Petitioner's parcels received a 75% physical depreciation. Ms. Gamalielson stated that the Assessor's Office must "go with sales."

The comparison of deck, cabin square footage, and cabin versus house were discussed by both parties. After Appellant suggested the cabin was only a 1 ½ story, Ms. Gamalielson agreed to make another on-site inspection.

## 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 \$288,467 as of January 1, 2020.

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

Mailed on: September \_\_\_\_\_, 2020.

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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