



*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:** CRUMP, STEVEN & BARBARA



**PARCEL/ACCOUNT NUMBER:** 8656/443001559040

**PROPERTY LOCATION:** 155 Trask Road, Newport

**PETITION NUMBER:** BOE 2020-16

**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:

<b>ASSESSED VALUE:</b>		<b>REVISED VALUE:</b>	<b>BOE VALUE:</b>	
Land	\$213,775	171,020	Land	\$171,020
Structures/Improvements	\$326,069	<u>326,069</u>	Structures/Improvement	<u>\$326,069</u>
<b>ASSESSED VALUE</b>	<b>\$539,844</b>	<b>\$497,089</b>	<b>BOE VALUE</b>	<b>\$497,089</b>

**Date of Hearing:** August 5, 2020, 1:00 p.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: Barbara P. Crump  
Assessor: John Gentle

## FACTS AND FINDINGS

0.14 acres, R5, 1100 (Residential-single unit). 1.5 story, 2,100 sq ft home. Good quality. Garage.

Appellant estimated value at:

Land	\$171,020
Improvements	<u>\$282,455</u>
<b>REQUESTED VALUE</b>	<b>\$453,475</b>

Appellant submits what they consider “a very applicable comparative property since it is 2 homes away...and was sold in August 2019.” That comparable sold for \$480,000, and she suggests it has a bigger lot, more square footage, and better water frontage and beach. Appellant suggested that homes on the north and south sides of the lake are assessed differently. Two other homes were presented for consideration, sold at \$412,500 three years ago, and one sold in September 2018 for an unknown amount.

Appraiser John Gentle provided comparables at \$480,000 and \$385,000, and a comps adjustment grid of seven properties, ranging from \$498,913 to \$601,813. He responded: “Petitioner uses the property at 8653 as the sole source of valuation. Aside from the fact that one home sale will never represent an entire market sector, the Hainsworth property is what we consider a bad comp. Without exception when I try to include that parcel and adjust it to match subject properties, the Hainsworth property is the very lowest comp, and in many cases more than six figures lower than the median. Simply put, it was an incredible bargain for the buyers and is not representative of the market on Diamond Lake as a whole. The only other evidence presented is based on percent of increase concepts which are entirely moot...” He continued, “With the dramatic rise in market value on Diamond Lake in the last 4 years, this is a clear indicator that the subject parcel has been undervalued for some time and would require a higher percent increase to bring it up to current market value.”

The Assessor’s Office agreed before the hearing that the waterfront was overgraded, with no sandy beach for rising water level. They had offered a stipulation, to reduce the land value from \$213,775 down to \$171,020.

## 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 the revised Assessor’s Value of \$497,089 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