



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: NIELSEN, DAVID W. & ALICE K.



PARCEL/ACCOUNT NUMBER: 3939/433209240001

PROPERTY LOCATION: 48 Hidden Loop, Usk

PETITION NUMBER: BOE 2020-14

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	\$38,500
Structures/Improvements	<u>\$33,000</u>
ASSESSED VALUE	\$71,500

BOE VALUE:

Land	\$38,500
Structures/Improvements	<u>\$33,000</u>
BOE VALUE	\$71,500

Date of Hearing: July 30, 2020, 1:45 p.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: David W. Nielsen
Assessor: Nathan Longly, via phone conference

FACTS AND FINDINGS

Fair quality pole shop (2520 square feet), 20 acres

Appellant estimated value at:

Land	\$32,000
Improvements	<u>\$26,000</u>
REQUESTED VALUE	\$58,000

Appellant's petition states, "The assessor has reevaluted my property every year since my purchase. The law stated on the back of Mr. Mcroskys card says in one statement every 6 years not every year. I am disabled, 68 year old who is struggling to stay alive. My social-security does not give us any extra money to spend on more taxes. You refuse to give me a senior disc." (sic) Appellant maintains that the property was appraised by Golden Chrysalis Prop., a "head-hunter agency" at \$20,355.40 on 5/22/2020 as they are "wanting to purchase." No documented comparables were provided by the Appellant. He states that the property does not have a water source, and it must be hauled in.

Lead Appraiser Nathan Longly participated via phone conference. He provided a list of comparables from mid-county with shop/garage on acreage, including nine properties in the 10-20 acre range, with sale prices from \$100,000 to \$249,900. He addressed the Appellant's complaint of not receiving a senior discount, stating that due to living in a travel trailer and not an actual home (stick built or mobile home), they don't qualify for Department of Revenue's program. Additionally, the Appellant has not allowed access to the Assessor's Office for inspection since his structures have been built.

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 \$71,500 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