



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: HENDERSON, SANDRA L.



PARCEL/ACCOUNT NUMBER: 15818/453107200003

PROPERTY LOCATION: 2087 McCloud Creek Road, Newport

PETITION NUMBER: BOE 2020-19

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	\$ 26,250
Structures/Improvements	\$ <u>27,725</u>
ASSESSED VALUE	\$ 53,975

BOE VALUE:

Land	\$26,250
Structures/Improvements	\$ <u>27,725</u>
BOE VALUE	\$ 53,975

Date of Hearing: August 6, 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

3.50 acres, R5, 1800 (Other buildings for residential use) Fair quality pole shop (1,920)

Appellant estimated value at:

Land	\$ 26,250
Improvements	\$ 24,576
REQUESTED VALUE	\$ 50,826

Purchase price of property was \$48,000 on 4-6-2015.

Appellant's petition included a two-page list with 23 statements on the condition/deficiencies of the property and also questions for the Assessor's Office. In part, she states, "The pole building is deteriorating as it is also almost 20 years old... There is no shop door... There are no utilities to this property... The shop on my appraisal states it is 1728 square feet and the assessment states it is 1920 square feet." She complains about the "shanti town across from the shop..." Appellant provided an appraisal from 2-27-2015, from Michael Smith of Northwest Valuation Services, with an opinion of value of \$268,000 for both of her parcels. Other attachments were the historical assessments/property details of neighbors and herself.

Assessor's response included the field card, aerial photo/inspection photo with measurements, a relevant Washington State Board of Tax Appeals decision, and a comparable sales worksheet of acreage with garage/shop ranging from \$60,000-\$227,500. Lead Appraiser Nathan Longly's written response to the Petitioner answers her question about the shop being assessed four times since 2016 with, "Changes in value to the petitioner's property between 2016-2019 were county wide statistical adjustments based on home sales. However, this property had not been looked at specifically for individual valuation/adjustments since 2016 the same time the last property inspection was completed." He then addresses the Petitioner's statement regarding the quality of her structure, with, "The field card for this parcel shows the classification level reflecting the current build quality of the structure (having a dirt floor) and includes a 10% physical depreciation accounting for the current condition of the structure including the lack of the bay door on the structure. The value for the parcel also does not include any utilities/ homesite amenities valued on the parcel as none of these amenities appeared to be present." Mr. Longly describes in detail how the square footage was determined and declares that, "Both the inspection photo and the aerial photo verify the measurements the Assessor's Office has on the structure." He explains, "...the property and the home have been valued accordingly for the location and neighborhood it is located in," in response to the Appellant's comment regarding "shanti town" neighbors, and that comparing assessed values of other homes are not considered admissible evidence. Mr. Longly participated in the hearing via phone conference and reiterated each of his written response points, suggesting that Petitioner would have been served well by contacting the Assessor's Office to discuss her concerns. He confirmed the aerial view is accurate within one foot, based on physical inspection, and noted the purchase price by Petitioner in 2015 was \$48,000, a 22% increase over the Assessor's Office value. Mr. Longly concluded by stating that the current market that we're in shows that market values are not going down.

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 \$53,975 as of January 1, 2020.

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

Mailed on: September _____, 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