



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: CRONICK, RAYMOND & WENDY



PARCEL/ACCOUNT NUMBER: 9104/443002559035

PROPERTY LOCATION: 22 Summer Place, Newport

PETITION NUMBER: BOE 2020-21

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	\$ 50,000
Structures/Improvements	<u>\$ 91,854</u>
ASSESSED VALUE	\$141,854

BOE VALUE:

Land	\$ 50,000
Structures/Improvements	<u>\$ 91,854</u>
BOE VALUE	\$141,854

Date of Hearing: August 5, 2020, 2:30 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: None
Assessor: Nathan Longly, via phone conference

FACTS AND FINDINGS

0.2305 acres, R5, 1150 (Mobile/ Manuf Home (REAL). Avg quality doublewide (1040) w/ covered porch (60)

Appellant estimated value at:

Land	\$ 50,000
Improvements	<u>\$ 50,000</u>
REQUESTED VALUE	\$100,000

Appellant's petition states, "This is a 1994 manufacture home, in poor condition inside and out. We are planning on tearing it down and building on the lot in the next couple of years. The Assessor is comparing it to the sale of 42 Summer Place, which has 4 bedrooms, more square footage, 2 decks, 1 concrete patio and a shed, and has been recently remolded." Appellant provided documentation of four comparables (including their parcel), ranging from \$99,900 to \$108,000, sold between July 2017-August 2018. Also included was a rental contract and four photos of subject property.

Assessor's response provides six comparables, ranging from \$99,900 to \$175,700, and includes numerous real estate photos for the subject property and the Petitioner's specifically mentioned "Assessor's comparable." Lead Appraiser Nathan Longly states the photos confirm the current assessed condition of the home and informed the Petitioner that his home and the mentioned 42 Summer Place are EXACTLY the same, with the same bedroom, same bathroom and same square footage counts. Mr. Longly states that the first two comparable sales presented by the petitioner are non-comparable sales, as one was a "Bargain & Sale Deed" and the other is a 1976 singlewide mobile home compared to a 1994 doublewide manufactured home. Furthermore, "In referencing Exhibit #8, it is shown that the last two sales included by the petitioner actually reinforce the Assessor's Office value of their property." Mr. Longly participated via phone conference in the hearing and reviewed each point from his rebuttal. He also stated that the Petitioner has an unrealistic assumption over the current real estate market, as the owner paid \$108,000 in 2017, and real estate has gone up, not down, in the past several years. He referred to the sales comparison worksheet, where manufactured homes' sales values were adjusted to subject's parcel, and showed values from \$141,244-\$162,286.

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 \$141,854 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