



*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:** McMANN, DENNIS G.



**PARCEL/ACCOUNT NUMBER:** 11072/443130569006

**PROPERTY LOCATION:** 161 Finnila Drive, Newport

**PETITION NUMBER:** BOE 2020-25

**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	\$30,000
Structures/Improvements	<u>\$64,354</u>
<b>ASSESSED VALUE</b>	<b>\$94,354</b>

**BOE VALUE:**

Land	\$30,000
Structures/Improvements	<u>\$64,354</u>
<b>BOE VALUE</b>	<b>\$94,354</b>

**Date of Hearing:** August 6, 2020, 3:00 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:** Dennis McMann  
**Assessor:** John Gentle

FACTS AND FINDINGS

0.5 acre, R5, 1100 (residential-single unit). Single story home of below average quality 904 sq. ft, secondary waterfront at Sacheen Lake, shed

Appellant estimated value at:

Land	\$27,500
Improvements	<u>\$40,215</u>
<b>REQUESTED VALUE</b>	<b>\$67,715</b>

Appellant’s petition states, “Many improvements will be required to place value on the structure, it is supported by timbers, with a cinder block concealing crawl space. It is served by an approved septic system. A new mortgage would require change to a sewer system. I don't believe the Assessor considered any of this when he evaluated this property." Appellant gave a detailed historical account of the family ownership of the property and suggested the property in question has no right to the lake whereas the comps had access to the lake. He said in order to access the lake, you must own a portion of Tract A.

Appraiser’s response states, "The petitioner provides no evidence of value, and no comparable home sales." Mr. Gentle provided three comparables, ranging from \$130,000 to \$171,000 and a comp comparison worksheet listing six sales in 2015-2017, with an average price of \$93,320. He affirmed that the Petitioner has an approved and permitted septic, which is how it’s been assessed. He further explained that there is nothing in Pend Oreille County with land and a house for Petitioner’s estimate of \$67,000, and a secondary lake lot in the south part of county is typically six figures, as values at Sacheen Lake are climbing.

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 \$94,354 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