



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: KEHOE, BRIAN & JAN; KEHOE, PETER & SUE; KEHOE, PAUL



PARCEL/ACCOUNT NUMBER: 11278/443136519010

PROPERTY LOCATION: 5872 Northshore Diamond Lake Rd., Newport

PETITION NUMBER: BOE 2020-26

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	\$116,875
Structures/Improvements	<u>\$309,643</u>
ASSESSED VALUE	\$426,518

BOE VALUE:

Land	\$116,875
Structures/Improvements	<u>\$309,643</u>
BOE VALUE	\$426,518

Date of Hearing: August 6, 2020, 3:45 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: None
Assessor: John Gentle

FACTS AND FINDINGS

0.06 acres, R5, 1100 (Residential-Single Unit), 2 story, 2,100 sq ft home (above average quality), waterfront parcel,

Appellant estimated value at:

Land	\$116,875
Improvements	<u>\$270,000</u>
REQUESTED VALUE	\$386,875

Appellant's petition states, "I did not have time to do complete research as I did not receive the Notice of Value until June 24, 2020. My understanding is places similar to mine have sold for less." The only additional comment on the petition is, "A place down the road sold for \$401,000 not too long ago that was similar in size to mine. I did not have time to research actual sales."

Assessor's response states, "The petitioner provides no evidence of value, but I have provided 7 comparable sales which I adjusted to mirror the measurables of the subject parcel...All sales are from Diamond Lake...The current assessment reflects the trend of rapidly rising sales prices on Diamond Lake, and not necessarily any improvements or changes made to the structure or the land." John Gentle provided three comparables, ranging from \$385,000 to \$480,000, and a comparison grid with seven sales, with an average of \$435,018. Mr. Gentle stated at the hearing that the Petitioner provided no research or evidence, nor were deficiencies discussed.

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 \$426,518 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