



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: RHODES, LORETTA



PARCEL/ACCOUNT NUMBER: 8674/443001559058

PROPERTY LOCATION: 92 Trask Road, Newport

PETITION NUMBER: BOE 2020-27

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	\$177,580
Structures/Improvements	<u>\$186,678</u>
ASSESSED VALUE	\$364,258

BOE VALUE:

Land	\$177,580
Structures/Improvements	<u>\$186,678</u>
BOE VALUE	\$364,258

Date of Hearing: August 5, 2020, 1:45p.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: Lana Whitver (daughter), Jay Whitver (son-in-law)

Assessor: John Gentle

Observer: Gloria Jean Wells

FACTS AND FINDINGS

0.13 acres, R5 1100 (residential-single unit) 2 story, 1,696 sq ft. home. Average quality

Appellant estimated value at: Land \$177,580; Improvements \$120,000

REQUESTED VALUE \$297,580

Appellant's petition states, "Used in summer only. No heat, insulation, mostly single pain (sic) windows, have to drain all water in Fall. Lost out building (garage & adj. storage room) from wind storm a few years ago." Jay Whitver, Appellant's son-in-law, stated: it's an old house, no heat, there have been no improvements since 1970's, used 4-5 months a year, and not much of a beach at all. They contest they've been compared to others with a beach, unlike their access, which is limited through a neighbor's property. They assert that the classification incorrectly went up 2-3 to 2-4, and provided photos of the beach, which is "rocky with boulders."

Appraiser John Gentle wrote: "The petitioner provides no evidence of value, and no comparable home sales. The garage is on the tax rolls, but at \$0 value. The shed is no longer on the tax rolls. As the value...has gone up almost exclusively as a result of a rising real estate market, I would again refer you to the sales comparison to support your determination of what is considered fair market value." He stated that as market has climbed, adjustments have not previously been made. He reported that no sales evidence has been presented, and due to the "cost to cure" (i.e. repair/upgrade), a huge amount of depreciation has indeed already been given. Mr. Gentle provided three comparables, ranging from \$349,900 to \$402,000. The beach is graded at a 4, which he stated is a fair evaluation, as waterfront is valued at per front foot. The Appellant disputed the rating, saying that their frontage is on a rock.

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 \$364,258 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