



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: STANFILL, HEIDI G.



PARCEL/ACCOUNT NUMBER: 9483/443009520001

PROPERTY LOCATION:



PETITION NUMBER: BOE 2019-05

ASSESSMENT YEAR: 2019

TAXES PAYABLE IN: 2020

The Board of Equalization for Pend Oreille County Washington was duly convened on October 23, 2019, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 35,000
Improvements	<u>\$ 50,517</u>
ASSESSED VALUE	\$ 85,517

BOE VALUE:

Land	\$ 35,000
Improvements	<u>\$ 50,517</u>
BOE VALUE	\$ 85,517

Date of Hearing: October 23, 2019

Hearing Location: Board of Commissioners Meeting Room
625 W. 4th Street
Newport, WA 99156

Attendees:

Board of Equalization Members:
Robert Sanborn, Chair
Margie Fedderly

Appellant: None
Appraiser: John Gentle

BOE member Carl Jackson recused himself from the hearing, due to an acquaintance with the Appellant. (Due to a lack of quorum, the petitioner's first hearing scheduled for October 2 had to be postponed until October 23.)

FACTS AND FINDINGS

2.0 acres, R5, 1150 (MOBILE HOME REAL) M/H with addition, garage/shed

Appellant estimated value at:

Land	\$35,000
Improvements	<u>\$24,633</u>
REQUESTED VALUE	\$59,633

The Appellant asserts, "This home is an older mobile home (early 70's) there have been no improvements, you can say it's worth the new amount, however, I want to see proof that any mobile homes (older single wides) have actually sold anywhere near this amount. Banks & lenders do not loan on these type homes. Real property must be assessed on a yearly basis. If anything this should of gone up over several years not more than doubled in just one year. It is wrong and totally unfair to more than double!" No other supporting documentation was offered.

Assessor Trainee John Gentle supplied actual sales comparable data on four properties, varying from \$119,000 to \$161,000, all within 17 miles of subject parcel. He states in the rebuttal, "All sales are from south county, and all sales are mobile/manufactured homes of poor/low quality." He points out that his comparables have significant concession to the physical depreciation of the improvements. Mr. Gentle states that, "As the value of the parcel in this instance 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 determination of what is considered fair market value."

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 \$85,517 as of January 1, 2020.

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

Mailed on: November ____, 2019.

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