



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: Mock, Alan D. and Stacey L.



PARCEL/ACCOUNT NUMBER: 15664/453104310002

PROPERTY LOCATION:



PETITION NUMBER: BOE 2019-15

ASSESSMENT YEAR: 2019

TAXES PAYABLE IN: 2020

The Board of Equalization for Pend Oreille County Washington was duly convened on October 2, 2019, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 47,500
Improvements	<u>\$304,433</u>
ASSESSED VALUE	\$351,933

BOE VALUE:

Land	\$ 47,500
Improvements	<u>\$304,433</u>
BOE VALUE	\$351,933

Date of Hearing: October 2, 2019

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

Attendees:

Board of Equalization Members:
Margie Fedderly, Acting Chair
Carl Jackson

Appellant: None

Assessor: None

FACTS AND FINDINGS

5.000 acres, R10, 1100 (Residential-Single Unit), Avg/Good Qual 2800 sq ft sgl sty home w/dkcc. Fair/Avg qual detached garage (876 sq ft) w/dirt floor. Avg qual shop (1200 sq ft) w/lt (500 sq ft). Avg/Good qual detached garage (1200 sq ft) w/lt (460).

Appellant estimated value at:

Land	\$ 41,000
Improvements	<u>\$220,000</u>
REQUESTED VALUE	\$261,000

Appellant states, "As listed below, the most recent comparable property sales do not support the assessor's valuation. In addition, the master bathroom previously had carpet that retained water so the subfloor is rotten and must be replaced." Appellant included two photos of the damaged bathroom sub-floor and listed four properties that have been sold from 2017 to 2019, varying in price from \$210,000 to \$260,000. No other supporting documentation was submitted.

Lead Appraiser Nathan Longly reports that this property was purchased on 10/26/2017 for \$347,000. He supplied actual sales data on six comparable properties, varying from \$285,000 to \$395,000, all within 10 miles of subject parcel. Mr. Longly states, "In addressing the petitioner's comparable sales 'a' and 'c' would not be considered comparable because of the location (located in Ione vs. Newport/South County)...Comparable sale 'b' is too dissimilar in improvement types and qualities to provide an accurate assessment. Comparable sale 'd' is the closest sale to use as a comparable sale to the subject property. However, once the additional square footage is added, additional acreage is accounted for and the addition/consideration of the shops/other structures (from the subject parcel) are accounted for, the adjusted sale price ends up being nearly what the Assessor's Office value is."

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 \$351,933 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