



*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:** MATEER, JACK C.



**PARCEL/ACCOUNT NUMBER:** 14250-443630510006

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2019-16

**ASSESSMENT YEAR:** 2019

**TAXES PAYABLE IN:** 2020

The Board of Equalization for Pend Oreille County Washington was duly convened on September 26, 2019, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

**ASSESSED VALUE (as of 7/25/2019):**

**BOE VALUE:**

Land	\$ 27,500
Improvements	<u>\$108,596</u>
<b>ASSESSED VALUE</b>	<b>\$136,096</b>

Land	\$ 21,500
Improvements	<u>\$108,596</u>
<b>BOE VALUE</b>	<b>\$130,086</b>

Date of Hearing: September 26, 2019

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: POA Tamala Reed, Alan Mateer

Assessor: James McCroskey

## FACTS AND FINDINGS

2.65+/- acres, 1,696 sq. ft., 1.5 story log house & 336 sq. ft. garage/Lt & 2 sheds w/no value

	Assessor's Value (7/25/2019)	Assessor's Revised Value (Value offered 8/29/2019)	Appellant's Value
Land	\$ 27,500	\$ 21,500	\$ 15,000
Improvements	\$ 108,596	\$108,586	\$ 65,000
<b>ASSESSED VALUE</b>	<b>\$ 136,096</b>	<b>\$130,086</b>	<b>\$ 80,000</b>

Appellant POA, Tamala Reed reports owner Jack Mateer passed away in 2015. She provided an appraisal done by Am-Pac Appraisal Service of Colville, WA, on September 14, 2018 which lists the market value at \$80,000. Appellant states, "There have been no improvements of any kind in the 36 years since the log home was built of any kind." She listed three other properties sold in the area but provided no specific details.

Assessor's response states, "The petitioner's only documentary evidence at time of submitting the petition consists an appraisal done on September 14, 2018 with a valuation as of October 12, 2015 to determine the value of the property at the time of Mr. Mateer's Death. This appraisal... would be considered if the valuation was as of the 2018 date. However, the valuation is as of 10/12/2015. No sales were used after that date therefore this appraisal is not admissible for the current 2019 valuation. However, it has been brought to our attention in the appraisal that the property does not have an operating well. This office does suggest an adjustment of \$6,000 less for not having a water source."

## 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 Assessor's revised value of \$130,086 as of January 1, 2020.

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

Mailed on: November \_\_\_\_\_, 2019.

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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