



*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:** FLECK, JAMES



**PARCEL/ACCOUNT NUMBER:** 15342/453030500003

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2019-18

**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	\$126,545
Improvements	<u>\$303,888</u>
<b>ASSESSED VALUE</b>	<b>\$430,433</b>

#### **BOE VALUE:**

Land	\$126,545
Improvements	<u>\$234,491</u>
<b>BOE VALUE</b>	<b>\$361,036</b>

**Date of Hearing:** October 23, 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:** None

**Assessor:** None

**Observers:** Patti Jackson

21.66 acres, R5, 1100 (RESIDENTIAL-SINGLE UNIT), Fair/Average quality single family home (1542 sq ft) w/full finish daylight basement (1782 sq ft) and attached garage. Poor/Fair quality framed garage with attached barn (1400) and pole cover

#### FACTS AND FINDINGS

	Assessor's Value (7/25/2019)	Assessor's Revised Value (Value recommended 9/13/2019)	Appellant's Value
Land	\$126,545	\$126,545	\$110,000
Improvements	<u>\$303,888</u>	<u>\$234,491</u>	<u>\$125,000</u>
<b>ASSESSED VALUE</b>	<b>\$430,433</b>	<b>\$361,036</b>	<b>\$235,000</b>

Appellant states, "Homes in my area in my similar age, size, condition, etc. aren't selling for that amount. Homes that appraiser is using are not similar to mine. 40% increase in value over one year. My home needs major repairs, no heat, leaking roof, leaking basement, unfinished inside & out. Broken window, plumbing issues, etc." He states that the property was appraised, for purchase purposes, in September 2009 at \$165,000 by the bank. He lists four sales comparables, varying from \$195,000 to \$260,000. No other supporting documentation was provided.

Appraiser Nathan Longly provided eight pages of comparable sales information, pertaining to South County Average-Excellent Quality Homes on Acreage for review. Mr. Longly wrote, "(1)...It can be seen by these current sales that the real estate market in the petitioner's area has increased significantly. Additionally, view type properties as well as properties with water type features...have brought premium over properties without those features. The petitioner's property has both a view and water features contributing to its value," and, "(2) While it is rather a steep increase in value over a year's time, there are no laws stating the a person's property values are restricted from increasing or decreasing a certain amount within a given time...Based on current sales in Southern Pend Oreille County, an increase in value was warranted and necessary to bring petitioner's property in line...(a) The petitioner allowed us to come back and re-inspect his property to account for some of the deficiencies that he had listed as part of this petition. As a result of this additional inspection, reductions were made...bringing the total market value down to \$361,036... As such, it is the opinion of the Assessor's Office that sufficient consideration and adjustment has been made regarding the defects involving the petitioner's home and out buildings."

#### 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.

Based on the subsequent decrease in valuation by the Assessor's Office, market value of the subject property is set at \$361,036, as of January 1, 2020.

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

Mailed on: December \_\_\_\_\_, 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