



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: HALLA, BARBARA



PARCEL/ACCOUNT NUMBER: 15328/453029240001

PROPERTY LOCATION:



PETITION NUMBER: BOE 2019-17

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	\$ 74,268
Improvements	\$ _____
ASSESSED VALUE	\$ 74,268

BOE VALUE:

Land	\$ 74,268
Improvements	\$ _____
BOE VALUE	\$ 74,268

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: POA Sharon Schavland—participated via phone conference

Assessor: None

FACTS AND FINDINGS

20.0 acres, R5, 9100 (Unused/Undeveloped Residential); very well treed, about 2/3 steep hillside, 1/3 creek/wetland area, access off of a paved county road, county road bisects property

Appellant estimated value at:

Land \$ 55,000

REQUESTED VALUE \$ 55,000

Appellant's POA Sharon Schavland states, "The land is untouched, undeveloped, no water, no electricity, bare land. It also has a road (Spring Valley Rd.) cutting it in half. I have had Northwest Professional Real Estate assess the value of said property." The Appellant listed four active sales listings that are offered at \$49,000, 49,900, and two at 55,900. Appellant's agent, Northwest Professional Real Estate, submitted a market analysis report suggesting a list price of \$55,000. Appellant suggests that Assessor's comparables are larger than the mother's property and cited the acreages, one including a well. Appellant states the property has stayed the same since 1966 and is very hilly on one side and very swampy on the other side.

Lead Appraiser Nathan Longly submitted actual sales data on six comparable, very similarly sized parcels, all within six miles of the subject parcel. These sales comparables vary from \$65,000 to \$100,000. Mr. Longly asserts that the Sales Approach to valuation of the vacant parcel is most appropriate. The market analysis provided is not an acceptable basis of value, and it uses active listings not admissible as evidence for valuation.

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 \$74,268 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