



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: JENSEN, GARTH N.



PARCEL/ACCOUNT NUMBER: 10544/443109500004

PROPERTY LOCATION:



PETITION NUMBER: BOE 2019-20

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	\$ 181,625
Improvements	\$ <u>66,927</u>
ASSESSED VALUE	\$ 248,552

BOE VALUE:

Land	\$ 181,625
Improvements	\$ <u>66,927</u>
BOE VALUE	\$ 248,552

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
Carl Jackson

Appellant: Garth N. Jensen

Assessor: None

Observers: Patti Jackson

FACTS AND FINDINGS

20 acres, R40, 1900 (VACATION HOMES & CABINS). Poor quality sgl sty log cabin (1410 sq ft). Poor quality old log cabin (220 sq ft).

Appellant estimated value at:

Land	\$ 140,000
Improvements	\$ 66,927
REQUESTED VALUE	\$ 206,927

Appellant states the estimate of true and fair value as, "Land-Pending Discussions; Improvements- \$66,927; Total-Pending Discussions." Mr. Jensen asserts, "On 8/29/19, staff appraiser Nathan Longly and I had our first discussion about my new Notice of Value. Nathan was unaware of additional fees I am required to pay the Dept. of Ecology/Dam Safety Office in annual fees exceeding \$1,200. These additional fees will stay with the property and increase with time, resulting in a negative effect in value of said property. I will provide Nathan with the dam safety documentation with further discussions with Nathan and Assessor James McCroskey pending."

Appellant emailed three photos of the land/lake, Department of Ecology documents, including a Dam Safety Inspection, and a rebuttal. The Appellant asserts the size of the lake is less than six acres. He protests the Department of Ecology assessment amount on his property and feels that his property taxes should be reduced by this DOE amount per year. He states that the sale price was within \$500 of the assessed price and he included active listings and three previous sales as additional evidence. In addressing the BOE, the Appellant stated that he asked before he moved here if assessments were based on sales and he was told no. He also outlined the large increases in valuation and stated that he is paying the most amount per acreage.

Lead Appraiser Nathan Longly states, "...In this situation given the type of property the subject parcel is, it is most appropriate to use other properties with water type features to compare it to..." and "2(a) With further consideration, the main selling point and attribute to the subject parcel is the lake itself. The existence of the lake is in fact dependent on the dam existing as well. As such, the Assessor's Office would argue that the dam and its D.O.E. assessment is not a hindrance to the property but a contributing characteristic...In conclusion, while the D.O.E. assessment could have an effect on the final sale value of the subject property, it did not impede the sale that has occurred and does not take away from the value that is currently assessed on the petitioner's parcel." The Assessor provided six sales comparables varying from \$185,000 to \$450,000.

Appraiser Longly provided a subsequent response. He disputes the appellant's estimate of the size of the lake, stating the 5.7 acre quote is not appropriate and that it should be closer to 8 acres as the information accompanying that listing appears to be more accurate. He also states, "The Assessor's Office has no control over the DOE and the methods they choose in determining what bodies of water are a potential hazard and what is not. The Assessor's Office also has absolutely NO authority to provide discounts in taxes for the costs associated with owning a piece of property." He states the actual sale price of the subject parcel is \$259,000, a difference of \$10,448, not \$500 as stated by Petitioner. He continues, "Active listings are not admissible as evidence for the purposes of property tax valuation...The second sale the petitioner included could be used as a good comparison as to what the petitioner's property could be worth if it did not have the lake."

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 \$248,552 as of January 1, 2020.

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

Mailed on: December _____, 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