



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: OTTO & DIANA SCHUMACHER



PARCEL/ACCOUNT NUMBER: 433126629009

PROPERTY LOCATION:



PETITION NUMBER: BOE 2018-01

ASSESSMENT YEAR: 2018

TAXES PAYABLE IN: 2019

The Board of Equalization for Pend Oreille County Washington was duly convened on September 20, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 155,672
Improvements	\$ 1,920
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 157,592

BOE VALUE:

Land	\$ 138,605
Improvements	\$ 1,920
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 140,525

Date of Hearing: September 20, 2018

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

Attendees:

Board of Equalization Members:
Margie Fedderly, Chair
Richard Miller
Robert Sanborn

Appellant: None

Assessor: None

BOARD ORDER continued

FACTS AND FINDINGS

0.91+/- Acre with approx. 175+/- frontage feet on Sacheen Lake. Small shed. Property does have a water source, sewage disposal system, and PUD power.

Appellant estimated value at:

Land	\$ 90,000
Improvements	\$ 1,920
Timber/Minerals	\$
Personal Property	\$
REQUESTED VALUE	\$ 91,920

Appellant reports, "Nearly half the subject parcel consists of unusable wetlands. The rest of the parcel may be unbuildable because of shoreline and wetland setback requirements. The parcel is on an unmaintained dirt road. The parcel has no winter access." They also provided a map and listing of four "recent comparable sales of adjacent and near adjacent lots (which) show considerably lower values."

Assessor's response states, "The petitioner submitted sales that do reflect a decrease in value...Unfortunately, sales comparables for 2018 are as of January 1st, 2018 and any sales after that date cannot be used by this office pursuant to RCW 84.40.020. It is clear that there should be a valuation adjustment in the 2019 assessment from the 3 vacant waterfront sales so far this year...2018 sales will be put into the equation for 2019 assessment and if held at the current sales price level will most definitely require an adjustment lower on all vacant parcels in this particular area. However, if the board wants to circumvent RCW 84.40.020 this office will not contest."

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$140,525 as of January 1, 2019. This reverts the value back to the previous market evaluation, from 2018 tax year.

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

Mailed on: October _____, 2018.

Margie Fedderly, 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 PO 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