



*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:** THEODORE S. & PHYLLIS J. KARDOS

[REDACTED]

**PARCEL/ACCOUNT NUMBER:** 453009109001

**PROPERTY LOCATION:**

[REDACTED]

**PETITION NUMBER:** BOE 2018-04

**ASSESSMENT YEAR:** 2018

**TAXES PAYABLE IN:** 2019

The Board of Equalization for Pend Oreille County Washington was duly convened on September 27, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

#### **ASSESSED VALUE:**

Land	\$ 19,424
Improvements	\$ 47,671
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 67,095</b>

#### **BOE VALUE:**

Land	\$ 19,424
Improvements	\$ 47,671
Timber/Minerals	\$
Personal Property	\$
<b>BOE VALUE</b>	<b>\$ 67,095</b>

Date of Hearing: September 27, 2018

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

#### **Attendees:**

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

Appellant: Theodore S. Kardos

Assessor: None

## **BOARD ORDER continued**

### **FACTS AND FINDINGS**

80 acres (40 acres enrolled in Designated Forestland, 40 acres enrolled in Current Use Ag; Old (1927) 1.5 story farmhouse, approx. 1848 sq ft and 1520 sq ft equip shed & 32X40 Barn & assorted small outbldgs. (PLEASE BE ADVISED, only the house and equipment shed carry values)

Appellant estimated value at:

Land	\$ 4,254
Improvements	\$ <u>47,671</u>
<b>REQUESTED VALUE</b>	<b>\$ <u>51,925</u></b>

Appellant reports, "None of the comparable properties remotely resemble our property or land designations. I believe the assessor is misinterpreting what land may or may not be classified as farm & agri. The water tax was applied to both appraised and assessed values." He stated that the county is imposing a special benefit assessment, in violation of state law, RCW 84.34.300, and referenced the Growth Management Act of 1990.

The Assessor's rebuttal states, "The C/U Ag program values on the petitioner's parcel have not changed since the 1990's...Included in that market valuation is the land, improvements to the land (sewer, water, power) and buildings. The actual land is the only thing that these programs affect...The 2017 sales clearly determine an increase for improved properties...All improved properties in this county that have land improvements (sewer, water, power) increased from \$12,000 to \$15,000 to stay in compliance with RCW 84.40.030 (100% true and fair value).

The Board agreed that the additional evidence brought to the hearing by Appellant (a copy of RCW 84.34.300) should have been provided within the deadline, allowing time for the Assessor to respond. There were no comparables or evidence provided by the Appellant to justify a reduction in value.

### **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 \$67,095 as of January 1, 2018.

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

Mailed on: October \_\_\_\_\_, 2018.

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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