



*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:** CLARENCE E. GRIMES

[REDACTED]

**PARCEL/ACCOUNT NUMBER:** 453223500001

**PROPERTY LOCATION:**

[REDACTED]

**PETITION NUMBER:** BOE 2018-05

**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	\$ 402,450
Improvements	\$ 116,252
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 518,702</b>

#### **BOE VALUE:**

Land	\$402,450
Improvements	\$116,252
Timber/Minerals	\$
Personal Property	\$
<b>BOE VALUE</b>	<b>\$518,702</b>

Date of Hearing: September 20, 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: None, nor was his power of attorney, Edward Zupich, present

Assessor: None

## **BOARD ORDER continued**

### FACTS AND FINDINGS

60.98 Acres with approx. 1800+/- frontage feet on Marshall Lake, Old log house, Lodge, DBL Wide MH, SGL Wide MH w/addition, Shower house/restrooms, Caretakers Cabin, Assorted support bldgs. for resort

Appellant estimated value at:

Land	\$ 357,000
Improvements	\$ 116,000
Timber/Minerals	\$
Personal Property	\$
<b>REQUESTED VALUE</b>	<b>\$ 473,000</b>

Appellant reports "last FMV total \$472,202. This year FMV \$518,702 = \$46,500 increase in one year seems high!" Assessor's rebuttal to this statement is, "This may seem so, but this increase was determined over a course of 2-4 years, this office watching the recent sales and not jumping to conclusions waited to assure a fair market value to be determined. And after physical inspection of the property, it was determined the need for a substantial increase in land value."

The Board has deliberated on the evidence provided. Petitioner has provided no evidence to substantiate other than what the Assessor has provided, and the Assessor's value is presumed correct.

### 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 \$518,702 as of January 1, 2019.

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

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