



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: 453223529005

PROPERTY LOCATION:

[REDACTED]

PETITION NUMBER: BOE 2018-06

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	\$ 45,000
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 45,000

BOE VALUE:

Land	\$ 45,000
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 45,000

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, nor was his power of attorney, Edward Zupich, present

Assessor: None

BOARD ORDER continued

FACTS AND FINDINGS

.2937 acre Lake Lot with 100FF

Appellant estimated value at:

Land	\$ 27,750
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
REQUESTED VALUE	\$ 27,750

Appellant reports “This Lot 5 is adjacent to Lot 4 Parcel #17826-453223529004 which I also own. Lot 5 is about a 9% slopping (sic) lot, where Lot 4 is a flat lot. You would think a flat lot is more valued than a steep one. Compare the two lot land values.” Assessor’s rebuttal to this statement is, “Generally, this would be true except for the fact that Lot 4 **DOES NOT** have waterfrontage as does lot 5.”

Assessor also states, “The petitioner’s parcel is a vacant lot with 100 frontage feet on Marshall Lake. The sales on Marshall Lake have been very stagnant until 2015. Since then there has been substantial sale activity for a small area.”

After reviewing the appeal information, the Board has determined since Appellant did not provide any current information that the valuation was not correct, it’s value stands as evaluated by the Assessor at \$45,000.

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 \$45,000 as of January 1, 2019.

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

Mailed on: _____, 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