



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: HARRY G. & SANDRA A. LOSKIL



PARCEL/ACCOUNT NUMBER: 453232529038

PROPERTY LOCATION:



PETITION NUMBER: BOE 2018-08

ASSESSMENT YEAR: 2018

TAXES PAYABLE IN: 2019

The Board of Equalization for Pend Oreille County Washington was duly convened on September 26, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 92,096
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 92,096

BOE VALUE:

Land	\$ 92,096
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 92,096

Date of Hearing: September 26, 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: Nathan Longly, Appraiser

BOARD ORDER continued

FACTS AND FINDINGS

0.2334 Acres, 193.48 FF

Appellant estimated value at:

Land	\$ 53,952
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
REQUESTED VALUE	\$ 53,952

Appellant reports, "Property is an unusable, non-buildable lot suitable only for landscape with no road access and water access only by rope climbing." Appellants mailed in additional evidence to be considered and requested that the original surveys by Sewell and Assoc. be examined, stating, "The property in question is not 197 feet of Waterfront..."

Appraiser's supplemental rebuttal states, "...the Petitioners own all of Lot 4, Block 2 of Echo Bay Subdivision in which they had acquired it in 2 separate transactions, first the East 81.2 Feet and then the West 85 Feet adding up to the 166.2 feet as shown on Exhibit A. ...in 1999, returning the petitioned parcel to it's original shape from the plat map. In addition, the land portion of waterfrontage type property is valued at the Front Foot value and not on the footage amount on the back side of the property...according to the platted value given to it on the original survey of the subdivision, 193.48 Front Feet." Typical front footage in southern Pend Oreille county has been running about \$1,000 FF, and Petitioner's property has been reduced considerably, to about \$475 FF, based on multiple factors.

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 \$92,096 as of January 1, 2019.

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.