



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: KEVIN L. WIKLUND



PARCEL/ACCOUNT NUMBER: 433302029001

PROPERTY LOCATION:



PETITION NUMBER: BOE 2018-09

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	\$ 62,500
Improvements	\$ 89,174
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 151,674

BOE VALUE:

Land	\$ 62,500
Improvements	\$ 89,174
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 151,674

Date of Hearing: September 27, 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: Kevin L. Wiklund

Assessor: None

BOARD ORDER continued

FACTS AND FINDINGS

16 Acres, Fair Qual. 2 Sty home w/Addn area. Good Qual. P-Gar w/2-LT's.

Appellant estimated value at:

Land	\$ 16,000
Improvements	\$ 21,000
Timber/Minerals	\$
Personal Property	\$
REQUESTED VALUE	\$ 37,000

Appellant reports, "House was built in 1902, is in terrible shape, Indian Tribe buys land next door for 900-1100 per acre. Appraiser is not qualified & tried to get me fired from my work. I invited him into my home to give a more fair & accurate assessment." Appellant feared that if his *value* was increasing by 33% that his *taxes* would also increase by 33%, but found out just prior to his hearing that that was not the case.

Assessor's rebuttal states, "The Petitioner states the tribe bought land next door to the petitioner for \$900-1100 per acre...This sale is not comparable to the Petitioner's parcel as it is a 240 acre parcel and was purchased back in 2004, well outside the window of acceptable comparable sales...It goes to reason there have been changes in market values in a 14 year time period and current values from the Assessor's Office properly reflects this."

The Appellant provided no comparables, nor any further evidence other than verbal.

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 \$151,674 as of January 1, 2018.

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