



*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:** DENNIS & MELANIE SULLIVAN



**PARCEL/ACCOUNT NUMBER:** 6502-43370761004

**PROPERTY LOCATION:** 731 Younggreen Rd. Ione, WA 99139

**PETITION NUMBER:** BOE 2023-03

**ASSESSMENT YEAR:** 2023

**TAXES PAYABLE IN:** 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 24, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

#### **ASSESSED VALUE:**

|                         |                   |
|-------------------------|-------------------|
| Land                    | \$ 54,820         |
| Structures/Improvements | <u>\$ 214,075</u> |
| <b>ASSESSED VALUE</b>   | <b>\$ 268,895</b> |

#### **BOE VALUE:**

|                         |                  |
|-------------------------|------------------|
| Land                    | \$ 54,820        |
| Structures/Improvements | <u>\$214,075</u> |
| <b>BOE VALUE</b>        | <b>\$268,895</b> |

Date of Hearing: August 24, 2023

Recorded via SoniClear. Hearing Began at: 11:32 a.m. and Ended at: 12:05 p.m.

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

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Clerk: Alicia Pereyda

Appellant: Dennis Sullivan

Chief Deputy Assessor: Nathan Longly

## FACTS AND FINDINGS

Appellant estimated value at:

|                         |                  |
|-------------------------|------------------|
| Land                    | \$ 30,000        |
| Structures/Improvements | <u>\$170,000</u> |
| <b>REQUESTED VALUE</b>  | <b>\$200,000</b> |

## BOARD ORDER continued

D. Sullivan: I have to say that I truly believe a \$91,736 increase is extremely outside of where it should be. My assessed value has been increased \$26,000 from 2017 to 2022, then in one fell swoop it went up \$91,000. I don't feel like these are fair at any rate as we live in an economically depressed area, and we never plan on selling our home or property. When we bought our home, we couldn't afford to have a house built so we bought a trailer. Mobile homes depreciate they never gain value unless that's changed in the last 17 years.

My closest neighbor has just about ¼ acre less property than me and has the same basic improvements that I have, but his place appraised at \$71,000, and my neighbor to the north has the same amount of acreage with the water access and a bigger shop than mine and their home valued at \$110,553. The next neighbor up the street has the same amount of acreage with a mobile home, two shops, plus an equipment shed, and covered porches appraise at \$169,821 as of 2022. So, to try to figure out the consistency in this is difficult and what makes my home worth that much more than my neighbors.

N. Longly: For the subject property the valuation was done in accordance with all Washington state statutes that are placed upon the Assessor's office. For property valuation the Assessor's office must adhere to the statutes in place, the Assessor's office has no leeway in deciding what statutes are applicable or not applicable. The forum in which one can petition and have the statutes changed is at the state legislative level, our state legislators are the ones responsible for establishing and creating the different laws pertaining to property taxes. The manner in which the valuation was done for the subject property was consistent with the valuation for the neighborhood and other like properties. The assessed values that the petitioner had referenced is old information not current values. Those current values are not published on the County's website yet because the roles have not been certified. Yet, one will see when those roles are certified, and those new values are published that the petitioner's neighbors' values will show up being valued and consistent manners. The parcels north and south of the petitioner, will show that the values are significantly more than the numbers that you had stated.

Additionally, addressing a parcel that you had referenced, I'm not sure the circumstances pertaining to that but it's possible that parcels have some type of a program exemption, meaning a tax advantaged program to where they're paying significantly less in taxes than what they would in fair market value. Again, everything has gone up this year whether an individual is going to sell or hold on to their property, this is not a matter that the Assessor's office can take into account. We have to look at sales within the given area comparing them to the subject property and make an informed decision on the best valuation for that property based on those sales. Additionally, the subject property; being an average manufactured home in average condition for the year, there being a shop, it's flat usable acreage right off the county maintain road, it's in a good location, it's not far from the nearest town, there is absolutely no reason why the subject property shouldn't sell for the assessed valuation comparing them to the comparable sales listed on exhibit three. In addressing the county being an economically depressed county that's neither here nor there, it's not a matter that the Assessor's office has the ability to account for. We have our criteria that we have to play by, and the criteria is plain and simple, sales. The sales that have occurred have dictated what the market is if those sales decline in the years to come then I anticipate we will see values decline as well. Even so, many of the adjustments that we've done this year have been conservative compared to

the sale values that have occurred. So, in some instances one may see their value even continue to go up depending on what sales continue to do. Also addressing the petitioners concern over valuations of manufactured homes in years past meaning probably pre 1990s approximately, manufactured homes did typically decline in value, but now there are multiple factors at play with manufactured homes. Manufactured homes today are in demand plain and simple, people cannot find enough places to live for the demand that's present so people are willing to pay more for what's out there even though it may be an older manufactured home.

So, in conclusion, the valuation the Assessor's office completed the increase that has occurred, is happening to everyone. The valuation on the petitioner's property is likely conservative, this is based on plain and simple sales.

### 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 \$268,895 as of January 1, 2024.

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

Mailed on: September \_\_\_\_\_, 2023.

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Carl Jackson, Chair  
Pend Oreille County Board of Equalization

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Alicia Pereyda, Clerk

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. 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