



*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:** SCHEEL, JIM



**PARCEL/ACCOUNT NUMBER:** 1853-423713100001

**PROPERTY LOCATION:** 41 Hanks Butte Rd. Ione, WA 99139

**PETITION NUMBER:** BOE 2023-05

**ASSESSMENT YEAR:** 2023

**TAXES PAYABLE IN:** 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 23, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

**ASSESSED VALUE:**

**BOE VALUE:**

Land	\$ 144,500	Land	\$144,500
Structures/Improvements	<u>\$ 369,736</u>	Structures/Improvements	<u>\$369,736</u>
<b>ASSESSED VALUE</b>	<b>\$ 514,236</b>	<b>BOE VALUE</b>	<b>\$514,236</b>

Date of Hearing: August 23, 2023  
Recorded via SoniClear. Hearing Began at: 2:38 p.m. and Ended at: 2:54 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  
Chair: Alicia Pereyda

Appellant: Darin Scheel (Son of Jim Scheel)

Chief Deputy Assessor: Nathan Longly

**FACTS AND FINDINGS**

Appellant estimated value at:	
Land	\$ 80,000
Structures/Improvements	<u>\$ 369,736</u>
<b>REQUESTED VALUE</b>	<b>\$ 449,736</b>

**BOARD ORDER continued**

D. Scheel: So I think all of what we reviewed is applicable to both properties. We ended the last hearing on an estimate of what we thought the land value was, this has nothing to do with the house value. We're in agreement with the appraisal on the house but the land that is attached to the house has an increase of 129%, up to \$7,225 an acre, and my question is our estimate was minus the highest and best use in tangibles of what that property, and what those acres are? Is that something that you have?

N. Longly: So, when we were talking about the valuation per acre being based on an estimate of \$5,000 with an additional attachment of \$800 or I called them intangibles. Intangibles are things like creeks, they are things like paved roads, ease of access, and the use of it if you were to subdivide that property and put houses on it, these things would make the property more valuable.

D. Scheel: So, you had said that you estimated that the raw land would be valued at \$5,000 and that they were \$800 worth of improvements that could be done to the land that would bring that to a valuation of \$5,840 which is the assessed value for 2023. So, my question, is on this land that is attached to the house, what is the land valuation if the land would be improved to its highest and best use value?

N. Longly: You're dealing with the economies of scale regarding land. It's similar to whether you're dealing with per foot on waterfront type properties, if you're dealing with per acre with regular acre type property. The less you have of something the more each one of those units is worth. In this situation the last property was 27 plus acres, but this parcel is 20 acres, as such I would estimate the per acre value at a baseline to be approximately \$5,500 to \$6,000 per acre and then other considerations to be had is the improvements of the land itself taken into account, all excavation development of home sites, locations, and sites of structures that are present. Furthermore, adding value and consideration for home site amenities such as water, power, and a sewage disposal type system all of those other details added into the base value of the land itself equate up to the current land valuation the Assessor's office has.

N. Longly: Also, an appraisal is an opinion and in any appraisal that I do I would say the majority of time folks give us a call, express their concerns, if there's additional information that I am unaware of that does in fact affect the value then I go through and make changes. The only point in which these appeals actually make it to the Board of Equalization is if I've reached that baseline at which I know for a fact that the valuation the Assessor's office has completed is correct and essentially that is why it's the burden of proof for the petitioner to approve the Assessor wrong. The manner of viewing properties in its highest and best use is a threshold, I don't have that included with my packet, but it is a manner in which is imposed on the Assessor's office to account for in the valuation in the manner that we value.

**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 \$514,236 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