



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: MICHAEL & RHONDA MCKENZIE

[REDACTED]

PARCEL/ACCOUNT NUMBER: 8166-4339-2955-0008

PROPERTY LOCATION: 329 s Main St. Metaline, WA 99152

PETITION NUMBER: BOE 2023-18

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 31, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$210,541
Structures/Improvements	<u>\$280,332</u>
ASSESSED VALUE	\$490,873

BOE VALUE:

Land	\$210,541
Structures/Improvements	<u>\$280,332</u>
BOE VALUE	\$490,873

Date of Hearing: August 31, 2023

Recorded via SoniClear. Hearing Began at: 10:15 a.m. and Ended at: 10:29 a.m.

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

Attendees:

Board of Equalization Members:

David Sears

Margie Fedderly

Chair: Alicia Pereyda

Appellant: Michael and Rhonda McKenzie

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$ 180,000
Structures/Improvements	\$ 200,000
REQUESTED VALUE	\$ 380,000

BOARD ORDER continued

M & R McKenzie: This house needs a lot of upkeep. Currently it needs a new roof as it has leaked in three places within the house, and it needs to be remodeled as it was built in 1995. This house is only worth around \$355,000 and that's where we feel the valuation should be. We paid for this house out of a lot of blood, sweat, and tears, it was not given to us as a family sale.

N. Longly: In response to this parcel, I am typically speaking when a sale occurs that is some of the greatest evidence of that parcels value. When the sale occurs, we don't usually use family sales as an arm's length transaction because there usually are some types of concessions and in previously speaking with Mike and Rhonda, they had expressed that wasn't the case. They had purchased their house at fair market value. The issue that comes into play with the value that was paid for the property versus what we have on it is the amount of riverfront sales that have occurred on the north end of the county. Looking once again at exhibit three all the comparable sales except for one sold for more than \$380,000. Based on our provided inspection it appeared that the home was in average quality and in average condition, so I did not have any reason to believe it was anything other than that. When looking at comparable size homes, if possible, with an attached garage and having similar amounts of water frontage, there are other considerations to be made with this piece of property. To my knowledge except for the very first sale in exhibit three, none of the other sales have a potential income source set up to be utilized. The subject parcel has several RV hookups and has been utilized as such and that must be accounted for in the valuation of the property.

So, when looking at comparable sales, we have other sales similar to the subject's property that have sold for significantly more than what the petitioners estimate is and what their sale value was. Furthermore, all except for one comparable sale has the additional aspects being the RV hookups and the potential income source. So quite often the actual sale value for a piece of property is extremely indicative of the value of that property and home. However, in this situation there's just too much evidence stating that the actual value of the property is more than what the petitioner had paid.

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 \$490,873 as of January 1, 2024.

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

Mailed on: September ____, 2023.

Carl Jackson, Chair
Pend Oreille County Board of Equalization

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