



*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:** 8184-4339-2955-0006

**PROPERTY LOCATION:** S. Main St. Metaline, WA 99152

**PETITION NUMBER:** BOE 2023-23

**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	\$120,369
Structures/Improvements	<u>\$ 83,259</u>
<b>ASSESSED VALUE</b>	<b>\$203,628</b>

#### **BOE VALUE:**

Land	\$120,369
Structures/Improvements	<u>\$ 83,259</u>
<b>BOE VALUE</b>	<b>\$203,628</b>

Date of Hearing: August 31, 2023

Recorded via SoniClear. Hearing Began at: 10:46 a.m. end Ended at: 10: 11:09 a.m.

Hearing Location: Board of Commissioners Meeting Room  
625 W. 4<sup>th</sup> 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	\$120,369
Structures/Improvements	<u>\$ 20,000</u>
<b>REQUESTED VALUE</b>	<b>\$160,369</b>

## BOARD ORDER continued

M & R McKenzie: This was a hard one. It's another lot next to all the other lots that we purchased, but the only thing I have to say about this is the value of the house to me is a teardown house. This house was built in the 40s and I don't know if it has a cement foundation underneath. We do not agree with the house valuation but can agree with the land valuation because it is riverfront and is a nice piece of land. As a whole the house is not worth the \$83,259 that it was valued at, as this old house falls apart it should be decreasing in value, not increasing.

N. Longly: When looking at properties, anything on waterfront has increased dramatically. This year water frontage sales are continuing to go up despite what interest rates have done. We had to go through and make adjustments on houses and property based off what things have sold for in your area. Each parcel has to be valued individually considering its individual aspects and features but on average 2021 to 2022 values have gone up anywhere from 20 to 40 percent. One of the greatest drivers for values is the demand, new buyers cannot find enough homes to be able move into the area, and those that currently live in the area cannot find housing to rent or buy. So now more than ever people are getting into "affordable" homes being lesser than what that average value is and then renovating. In my opinion that has been the biggest driver for some of these values.

Furthermore, the Assessor's office was pretty conservative on the valuation of your property because we've been trying to go through and make sizable adjustments, but there are certain areas that we're going to have to go back through this next year and the following years to make additional adjustments and get them to where they need to be.

## 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 \$203,628 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