



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: 8185-4339-2955-0007

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

PETITION NUMBER: BOE 2023-24

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	\$129,058
Structures/Improvements	<u>\$ 50,264</u>
ASSESSED VALUE	\$179,322

BOE VALUE:

Land	\$129,058
Structures/Improvements	<u>\$ 50,264</u>
BOE VALUE	\$179,322

Date of Hearing: August 31, 2023

Recorded via SoniClear. Hearing Began at: 11:10 a.m. and Ended at: 11:22 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	\$129,058
Structures/Improvements	\$ 1.00
REQUESTED VALUE	\$129,059

BOARD ORDER continued

M & R McKenzie: This one here is about the modular home my grandma owned and lived in this before my dad owned the property. Nathan's comparables are unbelievable compared to what we have, he has pictures of beautiful module homes that were built in 1996 where ours was built in 1979. We did a little bit of homework, and an average lifespan of a modular home is 50 years. The interior of this trailer is in need of serious repairs, and its last value is only \$28,000 and this year it is up to \$50,264. To me, modular homes go down in value, they don't go up in value. We are not disputing the land value as we understand that has increased but we do not feel that this modular home is worth what it was valued at.

N. Longly: There are certain aspects that the McKenzies are saying that I agree with, historically manufactured homes, especially older manufactured homes, went down in value. However, the manner in which we have to look at the structure is, how it is set up, is it currently utilized, is it considered a unit in place, and if it was still on a personal property account the same thing would happen. So, the same value change would have happened because it's a unit in place. It's contributory value towards the property, in its total market value is significantly more than what that structure would be worth, if one were to try and just sell the structure regardless of it being on a waterfront again, supply and demand comes into play here. Where people are willing to pay more for what's out there even though they're getting way less than what they would have if they bought five years ago. Manufactured homes across the board, no matter what it is, people need to get into something and they're paying significantly more for what they had historically.

Looking at exhibit three in some of the different comparable sales you've got a very poor quality single-wide home with 100 front feet of water frontage on a little over half an acre and this parcel sold in 2021 for \$275,000. Additionally, a poor-quality single-wide manufactured home at 420 square feet, with an addition being 280 square feet, with detached garage being 960 square feet, located on 100 front feet of water frontage sold for \$310,000. In the comparable sales that are selling for more than one assessed value, even if the home is in original quality and condition for its age, I am very much convinced that the value on this is conservative. As well, with the market adjustments we have experienced occur, people that are in the housing market are simple having to pay more for what's out there just to get into something. In our office we have to adhere to 100 percent fair market value and all other statutes placed upon us. We've had to make dramatic increases across the board for places such as the subject property to try and even come close to where they are supposed to be at.

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 \$179,322 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