



*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:** BRETT & LISA STEELE



**PARCEL/ACCOUNT NUMBER:** 5925-433705099001

**PROPERTY LOCATION:** 131 Box Canyon Rd. Ione, WA 99239

**PETITION NUMBER:** BOE 2023-25

**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:**

**BOE VALUE:**

Land	\$ 112,500	Land	\$112,500
Structures/Improvements	<u>\$ 185,722</u>	Structures/Improvements	<u>\$183,865</u>
<b>ASSESSED VALUE</b>	<b>\$ 298,222</b>	<b>BOE VALUE</b>	<b>\$296,365</b>

Date of Hearing: August 24, 2023  
Recorded via SoniClear. Hearing Began at: 1:59 p.m. and Ended at: 2:31 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: Lisa Steele  
  
Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$112,500
Structures/Improvements	<u>\$135,000</u>
<b>REQUESTED VALUE</b>	<b>\$147,500</b>

**BOARD ORDER continued**

L. Steele: So, I talked with Nathan yesterday and we talked about a log house about half a mile down the road. It is the exact same floor plan as I bought. The difference between that floor plan and mine is theirs is finished mine and is not. There are utilities to my house but there is no power. I have an extension cord that goes into the house on the property for power. There is also a septic system in the ground, and I don't have any water to the house, it's just buckets out of the river.

Because my property is 50% improved and I am not actually living in the house, I'm trying to come up with how the comparables are equivalent to my property, that Nathan provided in his rebuttal. If I were to take the value of what I purchased the property and home for and added 50% to it that's where I feel my valuation should be. I was going with that value to try to help myself because I lost my husband and his income. This was what we worked for all our lives; I am just trying to help myself. I did want to stress the fact that even though you can't use the log house, there is still a big difference in the assessment and what mine might really be worth. When it comes to this valuation, I didn't talk about what the land was valued at and I'm ok with that. Even though I am against a bridge and there's a big section of unusable land, though it looks like there's acreage, most of it you cannot build on.

N. Longly: So, I need to start out by stating that the values that have been provided by the petitioner are last year's assessed values. The new values are not published on the website as the valuations have not been certified. Additionally, that home the petitioner spoke to may have the same layout, but it is on a completely separate type of property, it's on an acreage type piece of property and the petitioner is a riverfront property.

Additionally, the Assessor's office cannot take personal hardship into account, we simply have to adhere to the statutes that are placed upon the Assessor's office. We are supposed to value property for taxation purposes. The petitioner was kind enough to let us go back out and do a reinspection of her home to verify some details as such. We had gone out and adjusted the existing value that is being petitioned. The petitioner allowed us to look in the windows and verify what was done and what wasn't done, I can't say what's absolutely certain whether the utilities are hooked up or not based on our observation. There were one or two outlets that were wired in therefore the house was valued with utilities. There was no reason to believe that any utilities wouldn't be present or obtainable.

The final point, the area for our regulated instructions. We are required to value the home as of July 31<sup>st</sup>. As part of our new construction phase, typically, with our inspections we just make an estimate about the percent completely based on the exterior, we do not make it a practice or habit of looking in anybody's windows without prior consent. In this situation, Ms. Steel had received her initial notice and when she contacted the Assessor's office, she had mentioned that there were certain things valued but had not been completed. So based on what she was telling me I thought it was appropriate to go ahead and go back out and do a reinspection. We came to the 53% complete for the home and then essentially the only thing that was different this year versus last year was a new or updated deck. Based on the information provided by the petitioner regarding the utilities there is a 1% reduction that could be applied to the petitioner's appeal.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant **has** made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness due to the 1% reduction in the value of improvements.

Market value of the subject property is set at at \$296,365, 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