



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: MORRIS & GEORGEANN TOWNSEND

[REDACTED]

PARCEL/ACCOUNT NUMBER: 7163-433805530001

PROPERTY LOCATION: 151 Launder Lane Ione, WA 99139

PETITION NUMBER: BOE 2023-29

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:

Land	\$ 214,135
Structures/Improvements	<u>\$ 197,088</u>
ASSESSED VALUE	\$ 411,223

BOE VALUE:

Land	\$ 214,135
Structures/Improvements	<u>\$ 197,088</u>
BOE VALUE	\$ 411,223

Date of Hearing: August 24, 2023

Recorded via SoniClear. Hearing Began at: 2:42 p.m. and Ended at: 3:14 p.m.

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

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Clerk: Alicia Pereyda

Appellant: Morris and GeorgeAnn Townsend

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$195,000
Structures/Improvements	<u>\$135,000</u>
REQUESTED VALUE	\$330,000

BOARD ORDER continued

M and G Townsend: Some of the things that we read in the response as far as getting access to the river when the water's been down about 150-250 feet from the shore and is basically a milfoil. We are kind of in a place where there's a meadow on one side and as we get closer to where our home it's very steep down to the river. To get into any usable water, we would have to put something way out in the water since we have the sandbar. We are not able to put a staircase down to the water due to my husband being disabled and, in a wheelchair, and any other option is out of our price range. The water is very low the majority of the time and has a lot of milfoils. We would have to build a dock to go out to the middle part of the river where it is a little bit better. The only other way to get to the better part of the water is to walk through the meadow which is the nicest part of the property. We used to have a beautiful sandy beach that was around 50-100 feet long but living between the two dams has ruined our beach. Now we have a steep embankment about 60 to 80 feet high.

We have been back and forth to Hawaii so we have not done anything to improve our property or our house, it's just been basically maintained so there should not have been such an increase. In the comparable we have quite a bit more acreage than what was used. Our patio has been broken down due to erosion.

N. Longly: I wanted to start by mentioning that in my exhibit number two the aerial photo of the petitioner's property that is a fairly decent representation of what petitioner was referencing with regards to the sandbar and the milfoil, you can see it in the first photo there the milfoil has kind of accumulated past the sandbar area, and that is on the low season for a river. However, for argument purposes it is not untypical for folks on the river to have some type of stairs down to the river as the majority of the homes on the river are in an elevated location, such as yours. Furthermore, just for reference I have seen elevators or tramways down to the river.

With that said, unfortunately, we can't take one's personal situation into account when we are establishing our values. The Assessor's office is required to adhere to certain statutes and laws placed upon them to follow, there really is no wiggle room, unless you want to have an appraisal done, but we have a strict criteria we have to follow. With that said we are required to value at 100% of fair market value, that criteria mostly being sales, so we look at sales within a given area. In your situation it would be river frontage sales and more in particular, river frontage in sales with manufacturers homes. With that I would try and look at acreage type properties if available, if not then I would look at manufactured homes on the river that are on a lot and when we make adjustments for the additional acreage to account for. With that said, one's personal situation, and please once again do not take offense to the statement, but it is how I have to look at it, but one's personal situation in being able to access or not access the waterfront does not affect the fair market value of what property should sell for in a fair market transaction. Those sales are what dictates the market and what a willing buyer is willing to give to a willing seller. These sales have gone up dramatically in the last five years, in particular with sales coming through homes that were bought in 2018 or before that and are now selling again have doubled in price. Because we are supposed to follow market value something that was purchased in 2018 and they may have paid \$200,000 for people are willing to pay \$400,000 now. We have to keep track of these statistics in order to make proper market adjustments. This is one of several different factors that we utilize in making the decisions that we do in order to establish one's value.

Unfortunately, it is my job to put a price on your property and yours has a lot going for it, there is gorgeous view looking North up the river, it's got acreage which is pretty unique on the river and things are being well kept.

However, like I mentioned with people paying more for homes we are seeing properties and homes that have deteriorated going for more money than five years ago due to supply and demand.

My last point is there is no evidence disproving my valuation and there are plenty of sales provided in exhibit three showing that the valuation is likely conservative with consideration for the structures at present property and compared to the sales that have sold.

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 \$411,223 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