



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: JOSHUA BEAN



PARCEL/ACCOUNT NUMBER: 1778/423701130002

PROPERTY LOCATION: NKN Smackout Pass Rd. (next to 824), Ione

PETITION NUMBER: BOE 2021-23

ASSESSMENT YEAR: 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2021, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	<u>\$43,225</u>
ASSESSED VALUE	\$43,225

BOE VALUE:

Land	<u>\$43,225</u>
BOE VALUE	\$43,225

Date of Hearing: August 4, 2021

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

Attendees:

Board of Equalization Members:
Carl Jackson, Chair
Robert Sanborn

Appellant: Joshua John Bean
Assessor: None

FACTS AND FINDINGS

12.29 acres, Vacant Land, No Structures

Appellant estimated value at:

Land	<u>\$38,225</u>
REQUESTED VALUE	\$38,225

The Appellant's petition states, "Assessor did not adjust market value to reflect actual sales price when purchased in 2017 for \$30,000. Does not coincide with recent purchase of vacant land of same size. Relatively small inconsistencies are now turning into large ones. Multiple years of paying elevated property taxes.

Mr. Bean stated that this property connects to the parcel discussed in his previous BOE hearing (824 Smackout Pass Rd), and that he purchased the property in June 2017 for \$30,000. He shared one comparable property, 12.65 acres sold in August 2020 for \$38,000, and believes that reflects the correct and true market value of his parcel. Both properties are vacant with no utilities, with close proximity to one another. He noted that it was an afterthought in submitting this petition and he only has one comparable presented as evidence, conceding that he was "lacking in the evidence department."

The Assessor's Answer included a rebuttal/response, aerial photo, and 11 comparable sales for vacant land in the north end of county and west side of river. The sales range in dates from June 2019 to December 2020, with sales prices ranging from \$13,900 for a very remote 5 acre parcel to \$140,000 for 20 acres. The average per acre sale price is \$5,864. Mr. Bean's parcel is valued at \$3,517+/- per acre. It's noted that the subject property has been offered for sale for \$1,200,000, for three parcels, including this one and two parcels of 20.07 each. One parcel has a very nice home with a view and a large pole building.

DECISION

The Petitioner's one comparable sale does not determine a market. 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 \$43,225 as of January 1, 2021.

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

Mailed on: September _____, 2021.

Carl Jackson, Chair
Pend Oreille County Board of Equalization

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