



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.

September 20, 2018

The meeting of the Pend Oreille County Board of Equalization resumed at 10:10 a.m. Present were BOE members Margie Fedderly, Richard Miller and Robert Sanborn, and Clerk Crystal Zieske.

The Board heard appeals as summarized below:

BOE-2018-01, Parcel No. 433126629009, Otto & Diana Schumacher.

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.

Total market value of the subject property is set at \$140,525 as of January 1, 2019. This reverts the value back to the previous market evaluation, from 2018 tax year.

Motion was made by Richard Miller to reduce the value of land to \$138,605. Motion was seconded by Robert Sanborn. Motion carried unanimously.

Assessment: Land \$ 155,672
 Improvements \$ 1,920

Decision: Overruled –
 Land \$ 138,605
 Improvements \$ 1,920

BOE-2018-05, Parcel No. 453223500001, Clarence E. Grimes.

Appellant submitted no comparables or evidence to substantiate a reduction in the assessed value of the land or improvements. Motion was made by Robert Sanborn to accept the Assessor's appraisal of the property because no further evidence has been brought forth and Assessor's value is presumed correct. Motion was seconded by Richard Miller. Motion carried unanimously.

Assessment: Land \$ 402,450
 Improvements \$ 116,252

Decision: Upheld –
 Land \$ 402,450
 Improvements \$ 116,252

BOE-2018-06, Parcel No. 453223529005, Clarence E. Grimes.

After reviewing the appeal information, the Board has determined since Appellant did not provide any current information that the valuation was not correct, its value stands as evaluated by the Assessor at \$45,000. Motion was made by Robert Sanborn to accept the Assessor's appraisal of the property because no further information was provided to the Board. Motion was seconded by Richard Miller. Motion carried unanimously.

Assessment: Land \$ 45,000

Decision: Upheld –
Land \$ 45,000

BOE-2018-07, Parcel No. 433524420001, Barry Shook.

Barry Shook was present. Appellant estimated that the house is 60% finished and testified to the lack of improvements made since he's owned it. He says the house sat empty for a few years until he bought it November 1, 2017. The Appraiser's rebuttal stated, "...the last physical inspection of the petitioner's property was completed September 11, 2014 at which the house was valued at 60% complete in the construction of the home. Roughly three years after that valuation, the petitioner purchased said property along with adjacent 20-acre parcel for \$250,000, \$53,107 over combined assessed value of that time. Based on time and purchase price there was improvements done to the house compared to what was on the rolls. The change in value reflects a change in percent complete of the construction of the house."

Due to the Appellant's report of the condition of the property, the Board requested a physical inspection. The Board tabled the appeal decision until an inspection in-person could be made by the Assessor's Office next week.

Having completed the scheduled hearings for the day, motion was made by Richard Miller to recess until September 26. Motion was seconded by Robert Sanborn. Motion carried unanimously.

By: Margie Fedderly
Margie Fedderly, Chair

Attest: Crystal Zieske
Crystal Zieske, Clerk