



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 26, 2018

The meeting of the Pend Oreille County Board of Equalization resumed at 10:00 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-2018-02, Parcel No. 443216320002, Ronald and Sara Burgin.

Appraiser Nathan Longly was present. Appellant submitted no compelling evidence to substantiate a reduction in the assessed value of the land. Motion was made by Margie Fedderly to accept the Assessor's evaluation of the property. Motion was seconded by Richard Miller. Motion carried unanimously.

Assessment: Land \$ 24,900

Decision: Upheld--
Land \$ 24,900

BOE-2018-03, Parcel No. 443217419001, Ronald and Sara Burgin.

Appraiser Nathan Longly was present. Appellant submitted limited evidence, which included three out-of-county comps, in an attempt to substantiate a reduction in the assessed value. Motion was made by Richard Miller to accept the Assessor's evaluation of the property. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Assessment: Land \$ 57,460
Improvements \$173,472

Decision: Upheld--
Land \$ 57,460
Improvements \$173,472

BOE-2018-08, Parcel No. 453232529038, Harry and Sandra Loskil.

Appellant submitted no evidence to substantiate a reduction in the assessed value. Motion was made by Richard Miller to accept the Assessor's evaluation of the property. Motion was seconded by Robert Sanborn. Motion carried unanimously.

Assessment: Land \$ 92,096

Decision: Upheld--
Land \$ 92,906

BOE-2018-11, Parcel No. 433627420003, Jerry & Carlina Farrar.

Present was Carlina Farrar. Appellant stated that they can't use the house in the winter, because of the steep, icy hill. Appraiser's response was, "While it may require additional effort and possibly additional cost to deal with snow removal for the driveway...and could affect the value, this has been accounted for with the current value of the land." Appellant had submitted substantial documents and photos, but no evidence which substantiates a reduction in the assessed value. Motion was made by Robert Sanborn to leave at the Assessor's appraisal of the property. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Assessment: Land \$ 46,440
Improvements \$ 78,986

Decision: Upheld--
Land \$ 46,440
Improvements \$ 78,986

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

After the September 24, 2018 inspection, the Appraiser submitted a follow-up letter to the Board stating, "After a more detailed inspection of the house and going over a percent complete form with Mr. Shook I believe an adjustment in quality is needed. The house is at 80% complete however the quality of the house was less than originally thought. I propose a value of \$98,053 on improvements and \$67,750 on the land. A total market value of \$165,803."

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. The Board agrees that the house is less complete than originally thought. Motion was made by Robert Sanborn to accept the Assessor's revised evaluation of the property, because of the new visit (inspection) and new numbers presented. Motion was seconded by Richard Miller. Motion carried unanimously.

Market value of the subject property is set at \$165,803 as of January 1, 2018.

Assessment: Land \$ 67,750
Improvements \$122,801

Decision: Overruled --
Land \$ 67,750
Improvements \$ 98,053

Having completed the scheduled hearings for the day, motion was made by Robert Sanborn to recess until September 27. Motion was seconded by Richard Miller. Motion carried.

By: Margie Fedderly
Margie Fedderly, Chair

Attest:

Crystal Zieske
Crystal Zieske, Clerk