



*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:** GALLAGHER, CHARLES & JULIE



**PARCEL/ACCOUNT NUMBER:** 4926/433503510002

**PROPERTY LOCATION:** 81 S. Alaska Lane, Cusick, WA

**PETITION NUMBER:** BOE 2022-02

**ASSESSMENT YEAR:** 2022

**TAXES PAYABLE IN:** 2023

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2022, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

#### **ASSESSED VALUE:**

Land	\$142,367
Structures/Improvements	<u>\$112,458</u>
<b>ASSESSED VALUE</b>	<b>\$254,825</b>

#### **BOE VALUE:**

Land	\$142,367
Structures/Improvements	<u>\$112,458</u>
<b>BOE VALUE</b>	<b>\$254,825</b>

Date of Hearing: August 11, 2022

Recorded via SoniClear. Hearing Began at: 10:32 a.m. and ended at: 10:50 a.m.

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Appellant: Not Present

Assessor: Jim McCroskey

### **FACTS AND FINDINGS**

Appellant estimated value at:

Land	\$127,960
Structures/Improvements	<u>\$ 80,000</u>
<b>REQUESTED VALUE</b>	<b>\$207,960</b>

## **BOARD ORDER continued**

Property owners stated in the petition, “1. The cabin has no foundation. It sits on rail road ties. The floor boards are rotten! It has been eaten by carpenter ants. 2. The structure has sank 3-4 inch on the NW side. There are no comparable sales in our local area...”

Assessor McCroskey stated that the subject parcel is a cabin on piers and looks like it’s currently used, with a recently replaced deck. It’s valued as a cabin, otherwise would’ve been \$100,000-\$150,000 more. The Assessor used sales for river frontage, which proves the market value is very fair, if not considerably low.

Mr. McCroskey’s Comparable #1 sold for \$335,000, which is \$80,000 more than the subject property. Comparable is on a considerably smaller lot, has a relatively similar cabin, no pole building, but 34’ less river frontage. This subject property was purchased in 2008, and Petitioner paid more than its current value, besides also adding a large pole building to it in 2016.

Comparable #2 sold for \$260,000, but only has a late 1950’s mobile home, i.e. a “glorified big trailer,” .275 acre with 100’ river frontage. Both comparables do have sewage disposal, water, and grid power, as does the Appellant.

Mr. McCroskey’s rebuttal states, “The other 6 comparable properties also prove the valuation and that considerations were taken for the market value of the petitioner’s parcel. After reviewing the comparable sales for this property, it is evident that the valuation of \$254,825 is considerably undervalued.”

## **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 \$254,825 as of January 1, 2022.

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

Mailed on: September \_\_\_\_\_, 2022.

\_\_\_\_\_/s/  
Carl Jackson, Chair  
Pend Oreille County Board of Equalization

\_\_\_\_\_/s/  
Crystal Zieske, 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