



*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:** FERGUSON, JAMES A.



**PARCEL/ACCOUNT NUMBER:** 5245/433604000002

**PROPERTY LOCATION:** 393292 State Highway 20, Cusick

**PETITION NUMBER:** BOE 2022-03

**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	\$ 71,445
Structures/ Improvements	<u>\$ 72,311</u>
<b>ASSESSED VALUE</b>	<b>\$143,756</b>

#### **BOE VALUE:**

Land	\$ 71,445
Structures/Improvements	<u>\$ 72,311</u>
<b>BOE VALUE</b>	<b>\$143,756</b>

Date of Hearing: August 10, 2022

Recorded via SoniClear. Hearing Began at: 10:09 a.m. and ended at: 10:27 a.m.

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Clerk: Crystal Zieske

Appellant: Not Present

Assessor's Office: Lead Appraiser Nathan Longly

### **FACTS AND FINDINGS**

Appellant estimated value at:

Land	\$ 50,000
Improvements	<u>\$ 62,600</u>
<b>REQUESTED VALUE</b>	<b>\$112,600</b>

## **BOARD ORDER continued**

Nathan Longly stated that the Petitioner's estimate of value is not upheld by any evidence, as he has failed to provide any comparable sales and has only provided an *estimate* of value. The Assessor's Office provided Exhibit #2, which lists 15 mobile/manufactured home sales, ranging from \$45,000 for a very poor quality single-wide with 1.37 acres to \$429,900 for a property which includes three parcels totaling 3.78 acres with an average quality double-wide with detached garage, pole shop, and shed (with one of those parcels being vacant).

Mr. Longly described the subject parcel as a fair to average-quality mobile home, with an outbuilding, and what appears to be a park model. Considering the structures present and quality of structures, with no deficiencies, the assessed value is deemed to be fair market value. Comparable #2 is not in as good condition, with less outbuildings, and sold for approximately the same as the subject property, adjusted to January 1, 2022. It is located in the north end of the county, where sales are less than other parts of the county, but even so, considering the sales prices, location, and other features, the sales bolsters the Assessor's assessed value of property.

Mr. Longly reported that demand for single-family homes has driven up market values significantly. Additionally, the Assessor's Office did not realize the mobile home had a new roof and wasn't aware until they received the Petitioner's value list.

## **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 \$143,756 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