



*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:** HEIN, BRADLEY & VALORIE



**PARCEL/ACCOUNT NUMBER:** 10542/443109220003

**PROPERTY LOCATION:** 3181 E. Baker Lake Road, Newport

**PETITION NUMBER:** BOE 2022-13

**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	\$141,060
Structures/Improvements	<u>\$407,502</u>
<b>ASSESSED VALUE</b>	<b>\$548,562</b>

#### **BOE VALUE:**

Land	\$141,060
Structures/Improvements	<u>\$407,502</u>
<b>BOE VALUE</b>	<b>\$548,562</b>

Date of Hearing: August 11, 2022

Recorded via SoniClear. Hearing Began at: 11:52 a.m. and ended at: 12:33 p.m.

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Appellants: Brad and Valorie Hein

Assessor: Appraiser I Josh Tiede and Lead Appraiser Nathan Longly

### **FACTS AND FINDINGS**

Appellant estimated value at:

Land	\$141,060
Structures/Improvements	<u>\$358,940</u>
<b>REQUESTED VALUE</b>	<b>\$500,000</b>

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## **BOARD ORDER continued**

Mrs. Hein described their property as not having any kind of yard or anything and just receiving their occupancy certificate in November 2021. On their petition, the appellants submitted four comparables with 20 acres, ranging from \$423,500 to \$500,000.

Additional evidence submitted by the Appellants showed six comparables, ranging from \$460,000, to \$700,000 for 1,172 sq ft with 19.75 acres.

During the hearing, the Appellants reviewed their comparables they'd found, with sales ranging from \$423,000, to \$499,900 for a "beautiful, chalet-style, which has solar energy and more things which make it more marketable." Mrs. Hein believes their Comparable #3 is closest to their house in value, even though it's only 10 acres, and it sold for \$450,000. They claim that the two neighboring abandoned properties will have a negative market value on their property. They assert that the seasonal creek is only a runoff channel and is dry in the summer. Additionally, Mrs. Hein said because of the wetlands, they had to do setbacks, and there was only one place to put their house.

Appraiser Josh Tiede stated the pictures provided by the homeowner showing the condition of the attached garage match the classification we have in our system as a minimally finished attached garage. The two abandoned properties have looked consistently the same since at least 2011, so the Petitioners knew of this "external obsolescence" before purchasing the vacant land in 2020 and were obviously aware when they started construction of the new house in 2021. The Assessor's Office does not agree with the petitioner regarding the gravel road negatively impacting the value of subject property as it is a gravel, county-maintained road. Additionally, all the comparable sales provided are either on a gravel, county-maintained road, or a privately maintained road.

He further stated that there are about 2,011 acres owned by Stimson Lumber adjoining the property, as well as 480 acres of state and federal land, all usable and assessable by the property owners, which is a pretty big selling point. The year-round creek is still considered a water feature, which does bring more value to the land. Although occupancy was in November, the value is as of January 1, 2022. The Assessor's Office provided six comparable properties, ranging from \$460,000 for 12 acres with an 1,820 sq ft home to \$700,000 for 20 acres with an 1,172 sq ft home.

Lead Appraiser Nathan Longly rebutted the Petitioner's comparables. Comparable #1 is not too far away from the subject property, however the comparable home is very dated, probably original 1970's-1980's. Comparable #2 is several miles up a privately maintained road, whereas the subject home is located directly off a county maintained gravel road. Comparable #3 is located 1 ½ miles off a private maintained road/driveway. Although the Petitioner stated portions of the land is unbuildable, the home site is already in the highest and best use location.

## **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 \$548,562 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

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**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