



*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:** JASON & BETH MCQUINN



**PARCEL/ACCOUNT NUMBER:** 12964/443235570002

**PROPERTY LOCATION:** 581 Bear Paw Dr., Newport, WA 99156

**PETITION NUMBER:** BOE 2022-14

**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	\$360,002
Improvements	<u>\$356,840</u>
<b>ASSESSED VALUE</b>	<b>\$716,842</b>

#### **BOE VALUE:**

Land	\$360,002
Improvements	<u>\$356,840</u>
<b>BOE VALUE</b>	<b>\$716,842</b>

Date of Hearing: September 22, 2022  
Recorded via SoniClear. Hearing Began at: 10:08 a.m. and ended at: 10:27 a.m.

Hearing Location: Board of Commissioners Meeting Room  
625 W. 4<sup>th</sup> Street  
Newport, WA 99156

#### **Attendees:**

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Clerk: Crystal Zieske

Appellant: Jason McQuinn (via Zoom)

Assessor: James McCroskey

Observer: Unidentified

Appellant estimated value at:

Land	\$200,000
Improvements	<u>\$100,000</u>
<b>REQUESTED VALUE</b>	<b>\$300,000</b>

## **BOARD ORDER continued**

### **FACTS AND FINDINGS**

13.98 acres with 711.20 ft river frontage. Many bldgs. Main Cabin, secondary cabin, 3 small cabins, meeting hall, 2 garage/storage bldgs., bunk house, restroom/dressing rooms, pool, tennis court & a few other structures.

Appellant stated in their petition, “Old camp needing much work, also community focused non-profit ran. Could be tax exempt, but not as safe as an LLC covering.” Their petition indicates they purchased the property in August 2018 for \$560,000, and they attached the Pend Oreille County Assessor & Treasurer-Property Details report. In the hearing, Mr. McQuinn said they paid \$560,000 for the property in 2018, which is comparable with other camps that are non-profit. That was “pretty much our only argument.”

Assessor Jim McCroskey’s rebuttal indicates the McQuinns stated on their petition that the property was purchased in August 0f 2018 for \$560,000. According to excise affidavit the property was purchased for \$675,000, \$115,000 more than stated.

Mr. McCroskey commended Mr. McQuinn for his efforts with the camp but reminded that his office must value property at 100% market value. Since the property is located on the river, the market value is greatly increased. He answered that whether the property is a non-profit or not has no effect on the market values, and if the petitioner believes the property should be exempt, it is not the decision of the Assessor nor the Board of Equalization. Mr. McCroskey argued that the Petitioner’s Camp Spalding comparable is *not* a comparable sale, as it did not have a sale and is Department of Revenue exempt.

Mr. McCroskey asserted that the Petitioner’s estimated value doesn’t even cover the land valuation of a vacant property as shown in the sales used. The 14 comparable sales of river properties used are all south end residential properties from sales in 2021, ranging from \$365,000 in June for 0.2515 acres with a 1981 manufactured home with addition to \$1,465,000 for 54.2 acres with a 1981 remodeled home with 5 assorted outbuildings.

### **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 \$716,842, as of January 1, 2022.

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

Mailed on: November 2, 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.