



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: TAMARA NEWMAN & JERALD COFFMAN
[REDACTED]

PARCEL/ACCOUNT NUMBER: 9828/443015510002

PROPERTY LOCATION: 9722 Scotia Road, Newport

PETITION NUMBER: BOE 2022-16

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	\$ 92,400
Improvements	<u>\$296,285</u>
ASSESSED VALUE	\$388,685

BOE VALUE:

Land	\$ 92,400
Improvements	<u>\$296,285</u>
BOE VALUE	\$388,685

Date of Hearing: September 22, 2022
Recorded via SoniClear. Hearing Began at: 11:36 a.m. and ended at: 12:09 p.m.

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

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Clerk: Crystal Zieske

Appellant: Tamara Newman

Assessor: Lead Appraiser Nathan Longly

Observer: Unknown

Appellant estimated value at:

Land	\$ 47,087
Improvements	<u>\$181,244</u>
REQUESTED VALUE	\$228,331

BOARD ORDER continued

FACTS AND FINDINGS

5.40 acre parcel located directly off of a paved county maintained road. The homesite location takes advantage of the elevation providing southern facing territorial views. The parcel is treed and has southern sloping mountainous terrain. Fair/Avg quality sgl sty home (1652 sq ft) w/minimal finish daylight basement (926 sq ft). Avg quality detached pole garage (1200 sq ft) w/leanto (480 sq ft)

The Appellant stated on the petition, "There are no comparable homes/properties. Therefore, I used government employee values. None (sic) government employee values are less than normal citizens." In the hearing, Ms. Newman said the property has a switchback road and some of the property is unusable. It had been logged off previously. She indicated she had contacted three realtors and there are no comparable sales in the last five years. She reviewed the assessed values of several property owners, including some working for Pend Oreille County, and asserted that, "Everybody should be paying their fair share."

Lead Appraiser Nathan Longly stated in part in his rebuttal, "The petitioner has provided other assessed values as their basis of evidence. The petitioner states the provided assessed values belong to Pend Oreille County public servants, also stating they believe the public servants homes are valued less than her property. While it is common place to have a difficult time finding an exact comparable sale to a subject property in our area, there have been plenty of sales within the last couple of years to compare to the subject property. Per WAC 458-14-087 & Washington State Board of Tax Appeals (WSBTA) Docket No. 32243 provide that other assessed values as evidence in a BOE/WSBTA setting is inadmissible as evidence of value...In conclusion, per RCW 84.40.0301, the burden of proof by the petitioner has not been met by providing clear, cogent, and convincing evidence, proving the Assessor's value is incorrect. Therefore, the current valuation must be upheld."

Mr. Longly provided 53 comparable sales, ranging from \$135,000 for 6 acres with an unfinished N/C home and pole shop in May 2020, to \$800,000 for 8.13 acres with an Avg/Good quality Sgl home w/full finish basement and attached garage.

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 \$388,685, 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.

cc: Assessor, Petitioner, BOE file