



*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:** GARY WILKEY

**PARCEL/ACCOUNT NUMBER:** 3740/433128430002

**PROPERTY LOCATION:** 5002 Buck Creek Rd., Newport, WA

**PETITION NUMBER:** BOE 2021-14

**ASSESSMENT YEAR:** 2021

**TAXES PAYABLE IN:** 2022

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2021, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

<b>ASSESSED VALUE:</b>		<b>CORRECTED VALUE:</b>		<b>BOE VALUE:</b>	
Land	\$46,500	Land	\$46,500	Land	\$46,500
Structures	\$34,825	Structures	\$34,825	Structures	\$34,825
Improvements	<u>\$ 6,000</u>	Improvements	<u>\$12,000</u>	Improvements	<u>\$ 6,000</u>
<b>ASSESSED VALUE</b>	<b>\$87,325</b>		<b>\$93,325</b>	<b>BOE VALUE</b>	<b>\$87,325</b>

Date of Hearing: August 4, 2021

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

Robert Sanborn

Appellant: Gary Wilkey

Assessor: Sonya Gamalielson

### **FACTS AND FINDINGS**

10 acres with cabin

Appellant estimated value at:

Land	\$30,000
Improvements	<u>\$47,000</u>
<b>REQUESTED VALUE</b>	<b>\$77,000</b>

The Appellant clarified that the address location is actually 5002 Buck Creek Rd and the acreage is 10 acres. He stated that in the 1990's his Mom quitclaim gifted the property to him. It's a forest property with a one-bedroom 16'x34' cabin, built by his father and himself. It has a 30'x40' pole building/shop, but the cabin has no running water. The Appellant said that in the rebuttal, the Assessor's Office has a value for power, but there is no power on the property and never has been. He said it has a good well that has never been used.

The Assessor's Office had corrected their initial improvements value, adding \$6,000 to include a well that was drilled in 2001 that had never been accounted for by their office, in addition to the already assessed two power meters. The Appellant offered two comparable properties near him—40 acres with a 40'x60' shed on it for \$150,000, sold in April 2020, and 30 acres for \$54,000, sold in November 2018. He disputed his land value of \$4,650 per acre and suggested the fair value should be more like \$3,000 per acre.

Ms. Gamalielson said the property was valued as a cabin on land with power and well. She provided nine comparable sales from January 2020 to December 2020, with sales prices ranging from \$71,000 to \$295,000, for properties with 8.1 acres to 14.99 acres with older homes and cabins. She stated that the appellant's sales comparisons are for bare lots without amenities and much larger than the subject parcel, but her comparables are closer to the square footage and amenities of the subject property, on a non-maintained road.

### DECISION

The Board accepted the Appellant's claim that there was no power, so did not allow for that improvement in the Assessor's value but did accept the value of the well at \$6,000. 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 \$87,325 as of January 1, 2021.

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

Mailed on: September \_\_\_\_\_, 2021.

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Carl Jackson, Chair  
Pend Oreille County Board of Equalization

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