



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: EGGER, REBECCA



PARCEL/ACCOUNT NUMBER: 10986/443130529014

PROPERTY LOCATION: 421 Eastshore Road, Newport

PETITION NUMBER: BOE 2020-20

ASSESSMENT YEAR: 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2020, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:		REVISED VALUE:	BOE VALUE:	
Land	\$129,722	129,722	Land	\$129,722
Structures/Improvements	\$352,659	<u>209,597</u>	Structures/Improvement	<u>\$209,597</u>
ASSESSED VALUE	\$482,381	\$339,319	BOE VALUE	\$339,319

Date of Hearing: August 6, 2020, 11: 30 a.m.

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

Attendees:

Board of Equalization Members:
Robert Sanborn, Chair
Margie Fedderly
Carl Jackson

Appellant: None
Assessor: John Gentle

FACTS AND FINDINGS

Waterfront cabin as a second home.

Appellant estimated value at:

Land	\$129,722
Improvements	<u>\$209,735</u>
REQUESTED VALUE	\$339,457

Appellant's petition states, "The property value dropped dramatically since we purchased it with the recession. Also, I spoke with the assessor and the sq ft he has is 1,000 ft. more than what I have here. He also had it listed as a higher grad (sic) and quality than it is. I have attached pictures showing the Formica countertops and linoleum flooring we discussed." The Appellant supplied an appraisal letter and photos from Amerisave Mortgage dated 2-1-2013 with market value of \$269,000. The property was purchase 6-30-2006 for purchase price of \$425,000.

There was no written rebuttal to this petition. Appraiser John Gentle was present at the hearing and said the assessment was inaccurate but has been corrected. A stipulation letter has been sent and is less than the Petitioner was asking for. Changes were needed due to quality change, from above average to below average, square footage, and depth of basement. Petitioner sent plans and Mr. Gentle was able to adjust and reduce the grading the Assessor's Office had.

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 the Assessor's Office adjusted value of \$339,319 as of January 1, 2020.

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

Mailed on: September _____, 2020.

Robert Sanborn, 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