



*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:** ZABAWA, MARK & FRAN



**PARCEL/ACCOUNT NUMBER:** 26720/443001549093

**PROPERTY LOCATION:** 421 Southshore Diamond Lake Road, Newport

**PETITION NUMBER:** BOE 2020-23

**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:**

**BOE VALUE:**

Land	\$162,750
Improvements	\$ _____
<b>ASSESSED VALUE</b>	<b>\$162,750</b>

Land	\$162,750
Improvements	\$ _____
<b>BOE VALUE</b>	<b>\$162,750</b>

**Date of Hearing:** August 6, 2020, 1:45 p.m.

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

**Attendees:**

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

**Appellant:** None  
**Assessor:** Nathan Longly, via phone conference

FACTS AND FINDINGS

0.1858 acres/50FF, R5, 9100 (undeveloped & unused land area). Vacant parcel consisting of a semi developed property with a potential building site (cleared location). Steep incline to the waterfront consisting of 50 front feet. Potential view property.

Appellant estimated value at:

Land	\$120,000
Improvements	\$
<b>REQUESTED VALUE</b>	<b>\$120,000</b>

Appellant’s petition states, “We believe the assessor’s value does not reflect the fair market value as the two adjacent properties, which have also been assessed at \$162,750, have water and sewer installed. Our property has neither of these and anyone purchasing the property would need to pay for both for approximately \$30,000-\$40,000.” Appellant does not provide any sales comparables or evidence.

Appraiser’s response states, “The petitioners have provided no proof to substantiate their claim of the cost to hook up to Diamond Lake Water & Sewer would cost \$30,000-\$40,000. Also, actual sales of undeveloped lots prove the value of a vacant lot on Diamond Lake is worth more than what the petitioners are claiming. The petitioner also included the assessed values for the land pertaining to the two neighboring parcels of the subject parcel. According to WAC 458-14-087...and the Washington State Board of Tax Appeals (WSBTA) Decision 32243...using other assessed values are not admissible as evidence. Only sales, dating back up to 5 years, are admissible as evidence.” Lead Appraiser Nathan Longly provided five comparables supporting the valuation, ranging from \$95,000 to \$165,000, and participated in the hearing via phone conference. He reiterated the facts from his rebuttal, including the Petitioners did not submit any sales to disprove the Assessor’s valuation, and the Petitioner claims the cost to install water and sewer is \$30,000-\$40,000. He attempted to contact the owners several times with no calls received back, as he was asking for documentation to install water/sewer. From conversations the Assessor’s Office had with other Diamond Lake residents, estimates have been \$8,000-\$10,000. Mr. Longly stated that the Assessor’s Office has several comparable sales and is using actual sales as the basis of their value.

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 set at/sustained at \$162,750 as of January 1, 2020.

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

Mailed on: September \_\_\_\_\_, 2020.

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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