



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: McMANN, DENNIS G.



PARCEL/ACCOUNT NUMBER: 11069/443130569003

PROPERTY LOCATION: 161 Finnila Drive, Newport

PETITION NUMBER: BOE 2020-24

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:

Land	\$ 37,000
Structures/Improvements	<u>\$258,794</u>
ASSESSED VALUE	\$295,794

BOE VALUE:

Land	\$ 37,000
Structures/Improvements	<u>\$258,794</u>
BOE VALUE	\$295,794

Date of Hearing: August 6, 2020, 2:30 p.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: Dennis McMann
Assessor: John Gentle

FACTS AND FINDINGS

0.5 acres, R5, 1100 (residential-single unit) 2 1/2 story home of good quality. Garage and carport

Appellant estimated value at:

Land	\$ 36,000
Improvements	<u>\$205,854</u>
REQUESTED VALUE	\$241,854

Appellant's petition states, "There were trees removed from property that were presenting a possible liability to the structure, due to possible wind damage. The Assessor included the 2nd floor of the structure as a full complete area. It is only 60% area. The Assessor included the basement as a finished basement. It is an unfinished basement. The property is served by an approved septic system. The property would require a change to the sewer system if it were to change hands and require a new mortgage." Appellant gave a detailed historical account of the family ownership of the property, presented a map which shows the water access, and reiterated the sewer system issue. He further stated that the homeowners had to buy a plow truck and must plow to maintain the road.

Appraiser's response states, "The petitioner provides no evidence of value, and no comparable home sales...The petitioner cites potential sewer system concerns as a reason to further adjust the appraisal. The septic system is permitted and approved and is perfectly sufficient for financing purposes until it fails." Mr. Gentle provided three comparables, ranging from \$223,000 to \$310,000 and a comparable properties adjustment grid he built to value the subject property. There were recent three sales of secondary waterfront lots on Sacheen Lake, with an average sale price of \$351,234. He said this property is a unique situation, because of water rights, but is assessed as a secondary waterfront home. The Assessor's Office did make a visit and reduced the basement to unfinished and made corrections to the quality. Petitioner was sent a stipulation form. Mr. Gentle said their office hasn't found evidence they'd have to abandon a perfectly good septic system for a new mortgage. He mentioned that Petitioner's estimate of land value of \$36,000 is the 2018 value, and Sacheen is valued higher now.

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 \$295,794 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