



*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:** HUNT, DONALD D. & SUSAN



**PARCEL/ACCOUNT NUMBER:** 27335/443104520002

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2019-06

**ASSESSMENT YEAR:** 2019

**TAXES PAYABLE IN:** 2020

The Board of Equalization for Pend Oreille County Washington was duly convened on October 2, 2019, 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	\$208,020	Land	\$208,020
Improvements	<u>\$264,032</u>	Improvements	<u>\$264,032</u>
<b>ASSESSED VALUE</b>	<b>\$472,052</b>	<b>BOE VALUE</b>	<b>\$472,052</b>

Date of Hearing: October 2, 2019

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

Attendees:

Board of Equalization Members:  
Margie Fedderly, Acting Chair  
Carl Jackson

Appellant: None

Assessor: None

## FACTS AND FINDINGS

80.1200 acres, R10, 1100 (Residential-Single Unit), Pole building construction 2 sty home in good condition (2752 sq ft) w/ Attached garage (1120 sq ft), 2 lean-to/carports (840 sq ft & 576 sq ft), 2 low quality barn style out buildings (3000 sq ft & 1152 sq ft)

Appellant estimated value at:

Land	\$208,020
Improvements	<u>\$120,000</u>
<b>REQUESTED VALUE</b>	<b>\$328,020</b>

Appellant states, "Nothing has changed at our home to reflect increase of value." He emailed an advertisement from a local newspaper for pole buildings, listing a 40'x60'x12' garage/hobby shop for \$25,900, installed. No other supporting documentation was submitted.

Lead Appraiser Nathan Longly supplied actual sales comparable data on six properties which vary from \$249,900 to \$525,000, all within 11 miles of subject parcel. Mr. Longly states, "Nothing has to change on a property for the value to differ from one year to the next, it is strictly based on market conditions and changes...While it is good to have a cost amount to start as a basis for value, often times the amount a structure costs and what it contributes to the property in a fair market transaction can differ...It also needs to be noted that the Hunts were the selling party in the first comparable sale listed by the Assessor's Office...has a fraction of the acreage (4.89 acres vs. 80.12 acres) than the subject parcel does as well as nearly half of the living square footage (1500 sq ft vs. 2752 sq ft)...Yet the petitioners suggest that the subject parcel is worth \$16,980 less than the comparable sale which sold for \$345,000."

## 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 \$472,052 as of January 1, 2020.

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

Mailed on: November \_\_\_\_\_, 2019.

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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