



*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:** BLEVINS, GARY L. AND JONA LEE MARY



**PARCEL/ACCOUNT NUMBER:** 18316/453234510040

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2019-14

**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:**

Land	\$ 63,150
Improvements	<u>\$143,450</u>
<b>ASSESSED VALUE</b>	<b>\$206,600</b>

#### **BOE VALUE:**

Land	\$ 63,150
Improvements	<u>\$177,661</u>
<b>BOE VALUE</b>	<b>\$240,811</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: Gary Lee Blevins

Assessor: None

Observers: Tamara Newman  
Zelda Elsner

## FACTS AND FINDINGS

3.2100 acres, R5, 1100 (Residential-Single unit), Avg/Good quality 1.5 sty home (1364 sq ft) w/semi detached garage (576 sq ft). Avg qual pole shop (720 sq ft) w/2 LT's (336 & 70 sq ft)

	Assessor's Value (7/25/2019)	Assessor's Revised Value (Value recommended 9/9/2019)	Appellant's Value
Land	\$ 63,150	\$ 63,150	\$ 47,100
Improvements	<u>\$143,450</u>	<u>\$177,661</u>	<u>\$119,000</u>
<b>ASSESSED VALUE</b>	<b>\$206,600</b>	<b>\$240,811</b>	<b>\$166,000</b>

Appellant states, "The use of home sales as an indicator of percentage increase does not reflect the current market value as it does not include the market discounts for winter values. We did not see an increase of over 20% this year." Appellant supplied no further evidence or documentation in support of their claim.

Appellant mentioned that he was told he had to present information 21 days prior to hearing but received letter too late and has not had time to go over and study appraiser's information. He reports that the property next to his is not in the current Comprehensive Land Use Plan for the County and is under review.

Lead Appraiser Nathan Longly supplied actual sales comparable data on six properties, varying from \$207,000 to \$403,000, all within 11 miles of subject parcel. Assessor disputes Appellant's claim of differences in valuation depending upon the time of the year stating "...the basis of value used to value the home was considered from all applicable sales year around, going back as far as 2016." He also states "According to RCW 84.41.041, every piece of real property must be physically inspected and valued at least once every six years. Between inspection cycles, every property must also be adjusted according to one hundred percent of fair and true market value. Unfortunately up to this point, the Assessor's Office has not had the ability to complete the annual market adjustments like they should have been done due to lack of staffing. This is why people typically have seen a larger increase on the inspection years verses the non-inspection years. We are making changes in order to mitigate these large changes in value and to focus more on the annual market adjustments. The evidence we have seen from actual sales within the southern portion of Pend Oreille County shows that the average home has seen an increase of anywhere between 2%-6% per year depending on the location and other attributes of the parcel."

The Assessor's Office continues, "Furthermore, upon additional inspection and research, the Assessor's Office believes the value that was applied to the subject property was not per the subjects highest and best use to its true and fair value. The Assessor's Office would like to petition the Board of Equalization (B.O.E.) to look at the evidence included with this response packet and change the value for the property ID number 18316 from the current value...to the proposed value of \$240,811...Based on the evidence provided to the B.O.E., it is believed that the proposed value is in fact the subject properties true and fair 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.

Based on the requested increase in valuation by the Assessor's Office, market value of the subject property is set at \$240,811, 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