



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: RONALD & SARA BURGIN



PARCEL/ACCOUNT NUMBER: 443216320002

PROPERTY LOCATION:



PETITION NUMBER: BOE 2018-02

ASSESSMENT YEAR: 2018

TAXES PAYABLE IN: 2019

The Board of Equalization for Pend Oreille County Washington was duly convened on September 26, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 24,900
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 24,900

BOE VALUE:

Land	\$ 24,900
Improvements	\$
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 24,900

Date of Hearing: September 26, 2018

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

Attendees:

Board of Equalization Members:
Margie Fedderly, Chair
Richard Miller
Robert Sanborn

Appellant: None

Assessor: Nathan Longly, Appraiser

BOARD ORDER continued

FACTS AND FINDINGS

4.15 acres

Appellant estimated value at:

Land	\$ 14,540
Improvements	\$
Timber/Minerals	\$
Personal Property	\$ _____
REQUESTED VALUE	\$ 14,540

Appellant reports purchase price of property as "\$180,000, which included the purchase of lot 12153 of 10.82 acres w/ structures and a house," and, "This parcel was assessed at 20,750 since our purchase in 2012 and consistent the last 5 years until this year it's assessed value jumped to \$24,900...with no improvements or additions made on this undeveloped land." The Appellant also provided documentation of five parcels which she described as "comparable local market properties."

The Appraiser's rebuttal states, "...In addition, all but one sale that the Petitioner has provided has sold for more than what the Assessor's Office has had them appraised for. The range in value differences between assessed value to sale value ranges from 10%-25% in value. This increase in sale value backs the Assessor's Office action in increasing the value of the Petitioner's property and is consistent with the amount the Assessor's Office has increased the value of the subject property -20%...In summation, all comparable sales provided by the Petitioner are not considered viable comparables for the subject property. Property characteristics, type of use, location and ease of access are all items that can affect a property's value. In each of the given comparable properties, they are deficient in all of these aspects to the Petitioner's property - that is why it holds a higher value than any of the Petitioner's comparable sales." Appraiser Longly gave an explanation of property location as Garden Lane, Usk.

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 \$24,900 as of January 1, 2019.

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

Mailed on: October _____, 2018.

Margie Fedderly, 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 PO 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