



*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:** 443217419001

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2018-03

**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	\$ 57,460
Improvements	\$ 173,472
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 230,932</b>

#### **BOE VALUE:**

Land	\$ 57,460
Improvements	\$ 173,472
Timber/Minerals	\$
Personal Property	\$
<b>BOE VALUE</b>	<b>\$ 230,932</b>

**Date of Hearing:** September 26, 2018

**Hearing Location:** Board of Commissioners Meeting Room  
625 W. 4<sup>th</sup> 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

10.82 Acres, Avg Qual. Upper Sty home w/lower garage and upper addn living area w/lower addn garage space. Good Qual. Older cabin. Small shed and old barn/carport.

Appellant estimated value at:

Land	\$ 36,198
Improvements	<u>\$108,592</u>
<b>REQUESTED VALUE</b>	<b>\$144,790</b>

Appellant reports purchase price of property as “\$180,000, but that includes a separate 4.15 acre lot (property ID #12016),” and “This parcel was assessed at 172,271 since our purchase in 2012 and stayed fairly consistent the last 5 years increasing in 2014 by \$6,650 (which make [sic] sense since we made an improvement in 2013) and then this year it’s assessed value jumped to \$230,932 (and [sic] increase of \$51,771—29%) with no improvements or additions made since the noted one in 2013.” The Appellant also provided documentation of six parcels which she described as “comparable local market properties.” (Appraiser noted that three of those were out of county.)

The Appraiser’s rebuttal states, “It was discovered this year (2018) that an error had occurred in 2013 when value was added for the addition/remodel that had been done to the Petitioner’s home. It appears when the appraiser that was tasked with inspecting the Petitioner’s home for the new construction relating to permit number 2013-0236, the total scope of the new construction was not accounted for. It was assumed by the appraiser at the time, that an interior remodel had occurred and an estimated \$14,705 in value was added for this remodel. In actuality, the new construction consisted of a 20x30 upper living space and a 20x30 lower garage space addition, resulting in an additional 1200 sq ft of space that had never been accounted for by the Assessor’s Office...\$26,094 of the additional value added for 2018 was accounted for in the correction of this error.”

### 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 \$230,932 as of January 1, 2019.

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

Mailed on: October \_\_\_\_\_, 2018.

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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