



*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:** BARRY SHOOK



**PARCEL/ACCOUNT NUMBER:** 433524420001

**PROPERTY LOCATION:**



**PETITION NUMBER:** BOE 2018-07

**ASSESSMENT YEAR:** 2018

**TAXES PAYABLE IN:** 2019

The Board of Equalization for Pend Oreille County Washington was duly convened on September 20, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

#### **ASSESSED VALUE:**

Land	\$ 67,750
Improvements	\$ 122,801
Timber/Minerals	\$
Personal Property	\$
<b>ASSESSED VALUE</b>	<b>\$ 190,551</b>

#### **BOE VALUE:**

Land	\$ 67,750
Improvements	\$ 98,053
Timber/Minerals	\$
Personal Property	\$
<b>BOE VALUE</b>	<b>\$ 165,803</b>

**Date of Hearing:** September 20, 2018 (Decision Tabled) and 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:** Barry Shook

**Assessor:** None

## **BOARD ORDER continued**

### **FACTS AND FINDINGS**

20 Acres, 2006 two-story framed house, 2360+/- sq. ft of living space, 24X48 pole-equip. cover.

Appellant estimated value at:

Land	\$ 67,750
Improvements	\$ 82,143
Timber/Minerals	\$
Personal Property	\$ _____
<b>REQUESTED VALUE</b>	<b>\$ 149,893</b>

Appellant reports, "I have owned this property since 11/1/2017. There have been no improvements to any of the structures. While I do plan future improvements, none have been made as of this writing." Appellant estimated that the house is 60% finished and confirmed the lack of improvements made.

Assessor's rebuttal states, "...the last physical inspection of the petitioner's property was completed September 11, 2014 at which the house was valued at 60% complete in the construction of the home. Roughly three years after that valuation the petitioner purchased said property along with adjacent 20-acre parcel for \$250,000, \$53,107 over combined assessed value of that time. Based on time and purchase price there was improvements done to the house compared to what was on the rolls. The change in value reflects a change in percent complete of the construction of the house."

The Board tabled their decision until an inspection in-person could be made by the Assessor's Office. After the September 24, 2018 inspection, the Appraiser submitted a follow-up letter to the Board stating, "After a more detailed inspection of the house and going over a percent complete form with Mr. Shook I believe an adjustment in quality is needed. The house is at 80% complete however the quality of the house was less than originally thought. I propose a value of \$98,053 on improvements and \$67,750 on the land. A total market value of \$165,803."

### **DECISION**

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness. The Board agrees that the house is less complete than originally thought.

Market value of the subject property is set at \$165,803 as of January 1, 2018.

**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