



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: JERRY L. & CARLINA S. FARRAR



PARCEL/ACCOUNT NUMBER: 433627420003

PROPERTY LOCATION:



PETITION NUMBER: BOE 2018-11

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	\$ 46,440
Improvements	\$ 78,986
Timber/Minerals	\$
Personal Property	\$
ASSESSED VALUE	\$ 125,426

BOE VALUE:

Land	\$ 46,440
Improvements	\$ 78,986
Timber/Minerals	\$
Personal Property	\$
BOE VALUE	\$ 125,426

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: Carlina Farrar

Assessor: None

BOARD ORDER continued

FACTS AND FINDINGS

11 acres, NR20, 1150 (Mobile Home/Residential), Good Qual DW MH w/DK, V-Good Qual Pole Shp, 2 P-Cvrs & a Shed

Appellant estimated value at:

Land	\$ 46,440.00
Improvements	\$ 61,898.10
Timber/Minerals	\$
Personal Property	\$
REQUESTED VALUE	\$ 108,338.10

Petitioner's appeal states, "We are appealing the classification levels for all the structures except the house and the storage building. There were no changes to the structures that justify higher classifications resulting too high market values. We are appealing the market value for the house because of its quality, condition, age, and location. Value too high for level. We have an appeal with the WSBTA for the 2017-18 assessment." Appellant stated that they can't use the house in the winter, because of the steep, icy hill.

Appraiser's rebuttal states, "...the classifications that the Assessor's Office places on a structure is determined by the Appraiser at the time of inspection. These classifications can change according to what the value of the structure needs to be in what it contributes to the parcel's overall market value." Assessor sent Appellant an updated version of the sales study which "clearly shows an increase in sale values across the board for nearly all types of mobile/manufactured homes." Furthermore, "While it may require additional effort and possibly additional cost to deal with snow removal for the driveway...and could affect the value, this has been accounted for with the current value of the land."

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 \$125,426 as of January 1, 2018.

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