



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: VIRGINIA MC MULKIN



PARCEL/ACCOUNT NUMBER: 443002559001

PROPERTY LOCATION:



PETITION NUMBER: BOE 2017-15

ASSESSMENT YEAR: 2017

TAXES PAYABLE IN: 2018

The Board of Equalization for Pend Oreille County Washington was duly convened on August 30, 2018, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE (as of 8/31/2017):

BOE VALUE:

Land	\$ 176,800
Improvements	\$ 437,746
Timber/Minerals	\$
Personal Property	\$ _____
ASSESSED VALUE	\$ 614,546

Land	\$ 176,800
Improvements	\$ 390,908
Timber/Minerals	\$
Personal Property	\$ _____
BOE VALUE	\$ 567,708

Date of Hearing: August 30, 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: Virginia McMulkin

Assessor: None

BOARD ORDER continued

FACTS AND FINDINGS

0.2777 Acres/68FF, R10, 1100 (Residential), New Const 2 Sty home (2880 sqft) w/Att Gar (840sqft) on D/L WF

	Assessor's Value (8/31/2017)	Assessor's Revised Value (Value offered 10/27/2017)	Appellant's Value
Land	\$ 176,800	\$176,800	\$ 176,800
Improvements	\$ 437,746	\$390,908	\$ 310,000
Timber/Minerals	\$	\$	\$
Personal Property	\$	\$	\$
ASSESSED VALUE	\$ 614,546	\$567,708	\$ 486,800

Notes: The appellant was present to answer questions regarding evidence submitted. Also present was her son, Kevin W. McMulkin.

The appellant felt the appraisal should be what the actual costs of home construction were, \$310,000.

The Board reviewed the Assessor's Answer to Real Property Petition, dated 10/27/2017. The Assessor's office determined that the subject parcel had been overvalued at \$614,546 and was adjusted to \$567,708. The Board determined that was a true, fair and correct 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 on the revised value, offered on 10/27/2017.

Market value of the subject property is sustained at \$567,708 as of January 1, 2018.

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

Mailed on: September 7, 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