



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: TURPIN, JON W.



PARCEL/ACCOUNT NUMBER: 6339-433706580056

PROPERTY LOCATION: 232 S. 8 Street Ione, WA 99139

PETITION NUMBER: BOE 2023-01

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 23, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$ 44,490
Structures/Improvements	<u>\$142,748</u>
ASSESSED VALUE	\$187,238

BOE VALUE:

Land	\$ 44,490
Structures/Improvements	<u>\$ 142,748</u>
BOE VALUE	\$ 187,238

Date of Hearing: August 23, 2023

Recorded via SoniClear. Hearing Began at: 10:06 a.m. and Ended at: 10:32 p.m.

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

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Clerk: Alicia Pereyda

Appellant: Not Present

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$ 35,332
Structures/Improvements	<u>\$ 90,552</u>
REQUESTED VALUE	\$ 125,874

BOARD ORDER continued

Property owners stated in the petition, “1. Nothing has changed, owned property for 35 years. This was a two-bedroom house moved here in 1978 and added on to. 2. Yes, some repairs have been made over the years as necessary. 3. Roof is over 25 years old. 4. Two windows replaced and the rest are metal frame. 5. Gravel driveway, with no intentions of selling.

N. Longly: I did get the chance to speak to the property owners prior to them filing a petition and they appeared to be understanding of a lot of the same information that was presented in my response packet. There are multiple factors at play that have caused the values to go up in the manner that they have. One of which is a lack of staffing and ability to do certain necessary market adjustments county wide. The Assessor’s office is taking actionable efforts to make more reasonable adjustments in a strategic timeline for those adjustments however, this year those adjustments were made for the current inspection area that we are in. To address some of the petitioner’s concerns they state that the property is over 35 years old, it’s a two-bedroom house and was moved to its location in 1978 and added on to. They state that no major repairs or improvements have been made, the roof is old, there has been minimal necessary upkeep as needed. They also stated that they had purchased a home in Metaline Falls in November of 2022 and then had turned around and sold it in May of 2023 the following year. In my response I provided explanations for these concerns the majority of what has caused values to go up in the manner that they have is supply and demand. There’s a high demand for homes in our area and our region in general and a low supply. Additionally, certain regulations and restrictions have made it more difficult for owners to build and as such that also has an effect on the values of homes, and it becomes more cost prohibitive to build new construction homes. The petitioners had stated that there have been minimal improvements if no improvements to their home and again one does not have to change anything to a home for the value to change, the value is based on what a willing buyer is willing to give to a willing seller for a piece of property and as such willing buyers in the market are willing to pay more than what they have historically. The subject property was valued and compared to similar homes in size location and condition has similar sales of homes were provided in exhibit two showing sales in the area. To finally address the petitioner’s statement of the other home that they had purchased and subsequently sold if you look at the sale value in November 2022 the petitioner had bought that home for \$114,000 and approximately six months later had sold that home for \$125,000. The difference in that value being \$11,000, that represents a nearly 18% year over year increase for that home alone and 18% per year increase is the type of changes that we are seeing in the market and that is the type of sale that shows what kind of market that we’re in. This is the reason why home values are going up for taxation purposes we are required to value at 100% of fair market value and sales like this one are indicative of the market in general.

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 \$187,238 as of January 1, 2024.

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

Mailed on: September _____, 2023.

Carl Jackson, Chair
Pend Oreille County Board of Equalization

Alicia Pereyda, Clerk

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. 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