



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: WILHELM & SHIRLEY BOTZHEIM

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PARCEL/ACCOUNT NUMBER: 26576-4338-0553-0003

PROPERTY LOCATION: 382 Sweet Creek Ranch Rd. Metaline, WA 99152

PETITION NUMBER: BOE 2023-07

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2023

The Board of Equalization for Pend Oreille County Washington was duly convened on September 14, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

BOE VALUE:

Land	\$115,680	Land	\$115,680
Structures/Improvements	<u>\$ 87,593</u>	Structures/Improvements	<u>\$ 87,593</u>
ASSESSED VALUE	\$203,273	BOE VALUE	\$203,273

Date of Hearing: September 14, 2023
Recorded via SoniClear. Hearing Began at: 10:02 a.m. Ended at: 10:38 a.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
David Sears
Clerk: Alicia Pereyda

Appellant: Shirley Botzheim

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$50,000
Structures/Improvements	<u>\$47,000</u>
REQUESTED VALUE	\$97,000

BOARD ORDER continued

S. Botzheim: I have talked to a lot of people in our end of the county and there's a lot of people that would have completed an appeal for their assessment if they had had the means and the ability to. So, I'm speaking for those who live on the northern end of the county. The northern end of the county is depressed, the economy is terrible and it's \$5.09 a gallon for gas, now you increase everyone's property taxes. It's not the right time to do this. I understand the supply and demand because I own a fabric store. My prices increase all the time for supplies, and I could go back and charge more, but why would I do that to the people that are my customers that I care about.

My land is 1.53 acres. Last year's taxes were \$43,000 or \$47,000 this year they raised it to \$87,539. This is the same land that I lived on all my life, I plan on living there until I die and I just can't understand how it can raise that much because other people that came into the area overpaid for the housing that they got, now I'm paying for it and I've lived here all my life minus one year. My house is a double wide manufactured home that's 37 years old. We have tried to take really good care of it, but it needs new windows, it needs other things that we have not done. I don't know how you can compare it to other homes when years ago manufactured homes went down in value, now I couldn't go and get a loan using my house as equity because it's 37 years old, I just can't imagine why the valuation more than doubled. I did talk to the Assessor, and he lowered the price from \$100,000 to \$87,000. I then got a call from the county asking me if I was still coming to the Board of Equalization because the Assessor lowered the value of my house, and I said yes, I was still coming to the Board of Equalization. The comparables that were provided by the Assessor's office show nothing north of Box Canyon Dam. The water that I live by goes up and down daily. We have high water in the spring and so probably the river is usable maybe two months out of the year. The water goes way down and you can walk almost to the middle of the river. Where we live there's a creek beside us and of course the water is cold, but we do have a great view.

I've lived there all my life and in this specific home for thirty-seven years. Again, we own an old, manufactured home with little improvement and I just cant see how it is valued as high as it currently is.

N. Longly: Let me provide a couple points of clarification, the improvement value includes all structures that are on the property so the current valuation that the Assessor's office has of a \$100,724 includes any additional buildings to the manufactured home so that's the \$100,000. Furthermore, the reason why the value went down from the initial valuation was because the park model and small shed were placed on a personal property account, so the valuation for the park model and the shed were broken out.

S. Botzheim: Well, I think the land value is ridiculous too, we have a piece of property that my sisters and I own next to ours on Sweet Greek, the same thing there, the land value for 27 acres is \$164,000 and mine's \$115,000 and it's 1.5 acre.

N. Longly: So, in this case the property is waterfrontage, it would be considered to have a view in its current location. When looking plain and simple at sales, what people are paying for, even older double-wide manufactured homes on one and a half acres, people are willing to pay more for what's out there than what they historically have, this does include old, manufactured homes. Looking at the comparable sales in exhibit three, many of the comparable sales are about a third, maybe less, in acreage size than the subject property and they have all sold for more than the petitioner's property. In addressing the petitioner's first statement as well as when the values change it is not a subjective decision made by an individual to increase or decrease the tax burden on

people. There are specific laws in place established at the state level to dictate how property valuation, for taxation purposes occur. With that said the Assessor's office does have obstacles and hurdles to overcome in accurately accomplishing these goals. These do include lack of manpower and physical lack of ability to do inspections in the manner that we would like since the Assessor's office has made different changes and corrections we hope to rectify and change these types of valuations that have occurred in the north end of the county.

What has happened county wide over the last three to four years is exactly what has happened to the north end of the county this year, we have gone year by year and we have had to make substantial increases in different areas to keep up with the mandate placed upon the Assessor's office to value every property within the county at 100 percent of fair market value. This is established in state statute, it is not an arbitrary decision to make someone's life harder, it is not something that is placed upon people to cause a burden, it is something that the Assessor's office is required to adhere to. The value increases that have occurred in the north end of the county are just catching up with the rest of the county. The majority of the rest of the county has received similar increases within the last few years. You can look at just about any home or any property and see similar increases. There are only two full-time appraisers for the entire county and there are two part-time appraisers that fill in and do additional appraisals and one of those does include the Assessor. So, there is a very real prohibition on the Assessor's office mobility to do countywide adjustments as necessary, especially in the market that we have experienced in the last few years.

My final point that I would like to make is, just the manufactured home itself the Assessor's office is required, as well as any appraiser fulfilling an appraisal duty in Washington state, they're required to value a property and the structures at the highest and best use, being defined as what the property in its in its highest and best use form, would sell for the most money. This is the threshold in the method in which all appraisal is supposed to occur and how property is supposed to be valued in its current form, where a manufactured home is set up and has been set up for existing habitation and use that is the highest and best use not for the home to be sold off in separate form from the rest of the property. Furthermore, a unit in place, a manufactured home, or a cabin, or any structure a unit in place adds additional value as it is set up and is in place for use. As such, in most cases with manufactured homes they contribute more towards the property's total market value set up as a unit in place then it would to be sold off singularly by itself. In coordination with exhibit three being the comparable sales, I would surmise that the valuation that the Assessor's office has on the property and the manufactured home are likely conservative.

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 \$203,273 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