



*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:** Whitehead, Micheal & Koitzsch, Kay



**PARCEL/ACCOUNT NUMBER:** 634-4337-1763-0024

**PROPERTY LOCATION:** Evergreen Rd. Ione, WA 99139

**PETITION NUMBER:** BOE 2023-09

**ASSESSMENT YEAR:** 2023

**TAXES PAYABLE IN:** 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 28, 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	\$74,625
Structures/Improvements	\$
<b>ASSESSED VALUE</b>	<b>\$74,625</b>

Land	\$74,625
Structures/Improvements	\$
<b>BOE VALUE</b>	<b>\$74,625</b>

Date of Hearing: August 28, 2023  
Recorded via SoniClear. Hearing Began at: 1:00p.m. and Ended at: 1:23 p.m.

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

Attendees:  
Board of Equalization Members:  
Carl Jackson, Chair  
Margie Fedderly  
David Sears  
Clerk: Alicia Pereyda

Appellant: Michael Whitehead & Kay Koitzsch

FACTS AND FINDINGS

Appellant estimated value at:	
Land	\$30,000
Structures/Improvements	\$
<b>REQUESTED VALUE</b>	<b>\$30,000</b>

**BOARD ORDER continued**

M. Whithead and K. Koitzsch: The last property that sold in Northern Wilderness, where our property is located, sold in October 2018 for \$23,500. We realize that was a while ago but that still is very close to the market today. Our road to our personal property continues to degrade. It is not being maintained by the county and for some reason the county chooses to not maintain it. All the roads around us are either paved or chip sealed and maintained, but the county continues to ignore our road no matter how many times they are contacted. Because the county road is not maintained it would make it difficult for us to sell our property at what it is currently being valued at.

The parcel that sold most recently in 2018 is closer to the value that we think we might possibly be able to get if we were in the market to sell, and that parcel sold for \$23,500. Our point is in the absence of good sales as you can see from the exchanges we've had with the Assessor; his sales aren't great, and our sales aren't great either. I admit it, but there are no good comparable sales to be used. So, until a parcel sells that is similar to ours, we think the valuation should be \$30,000. We understand the Assessor has a difficult job; he has many different types of neighborhoods in the Northern Wilderness, but in the last 24 years that we have had this property there have been no changes. Recently a bar in downtown sold for \$100,000 which is close to our property valuation, this shows that this area is not in great demand. We love the area, think it is possible to retire, but the bottom line is when we purchased the property in 1999 for \$10,000, we never thought it would value at close to \$75,000, that's just not realistic since now it is seven times more than what we paid for the property.

Jim McCroskey: The north end of the county had doubled or tripled in value since 2018. Taking into consideration for sales and demands this is what the market valuation is at. This parcel valuation was done in accordance with RCW 84.40.030 at 100% of true and fair market value. The sales in the northern part of Pend Oreille County were stagnate until 2021 when sales started to increase. There are two other sales that sold in the Northern Wilderness Estates are valued in the mid \$70,000 in addition there were two sales on the paved road close to the appellants parcel that sold for \$115,000-\$119,000. With the sales that we have and following the RCW this parcel was valued at 100% true and fair market 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.

Market value of the subject property is sustained at \$74,625 as of January 1, 2024.

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

Mailed on: September \_\_\_\_\_, 2023.

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Carl Jackson, Chair

Pend Oreille County Board of Equalization

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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