



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: LARRY AND SHARRON GRAGG

[REDACTED]

PARCEL/ACCOUNT NUMBER: 7165-433805520001

PROPERTY LOCATION: 244 Agua Dulce Rd. Metaline, WA 99152

PETITION NUMBER: BOE 2023-10

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 24, 2023, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$273,475
Structures/Improvements	<u>\$295,782</u>
ASSESSED VALUE	\$569,257

BOE VALUE:

Land	\$273,475
Structures/Improvements	<u>\$293,782</u>
BOE VALUE	\$567,257

Date of Hearing: August 24, 2023

Recorded via SoniClear. Hearing Began at: 10:47 a.m. and Ended at: 11:29 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

Clerk: Alicia Pereyda

Appellant: Sharron Gragg

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$182,825
Structures/Improvements	\$ 241,054
REQUESTED VALUE	\$ 423,879

BOARD ORDER continued

S. Gragg: The reason I'm here is not because I don't realize that the valuations go up here, I understand that, but our total appraisal went up \$225,378 from last year. I understand the rebuttal that the Assessor's office sent talking about how property appraisals have gone up and about 50% was the regular increase across a board in Pend Oreille County in the last two years. I don't agree with the rebuttal because we've done nothing to our house and property. I understand everything has gone up, that is the main thing, but the rebuttal states our property takes advantage of the view and has waterfront access. Our house is on a very steep bank that goes down to the river, so accessibility is almost nonexistent. Our property is well treed but, in the rebuttal, it states our property is flat, this is something that I totally don't agree with. I would say that less than half of the land is considered flat. Also due to Box Canyon Dam and Boundary Dam we constantly have the fluctuation of the water going up and down causing erosion of the shoreline.

N. Longly: To start the evaluation time done for the subject parcel was done in accordance with all Washington State Statutes. We as the Assessor's office have laws that we must follow when completing valuations. Based upon the assessor box two and three, in the rebuttal statement about the couple of homes in question that was prepared I spoke to Mrs. Gragg and she had said that their property was fairly unique in the sense that the property was acreage and along the river and there's not a lot of comparable properties like it and so I went through and found acreage type properties that have sold and provided those sales to her. These are two properties that were provided, these sales included in the analysis show comparable sales. So, in adhering to acreage type property, I made adjustments to acreage type properties that have sold on the river and provided adjustments accordingly. Furthermore, all of Pend Oreille County is predominantly a retirement community and these types of adjustments have had to be made countywide. Many of these adjustments haven't been completed as the Assessor's office has not been able to do physical inspections within different areas. Because we've been able to apply more time in providing market adjustments for the homes within our inspection area and as such we're getting around to the north end of the county. This year a lot of homes have been adjusted dramatically to try and keep up with what has occurred in the market as the Assessor's office is required to value at 100 percent of fair market value. With the water frontage concerns and accessibility, the water frontage for the subject parcel is very consistent in the type of access with most North County properties. As well as a lot of the mid county waterfront type properties. There were concerns about the use and the usable land on the subject property. The subject property is 16.13 acres and looking at a comparable sales analysis as well as the comparable sales of other homes on the river located in exhibit three. Exhibit 9 being the comparable sales analysis, the petitioner's property has significantly more acreage than any of the other sales. However, if one wanted to just utilize the usable land noted by the petitioner in their map it is still consistent with the amount of acreage that is located with many of the acreage type comparables. Even so, taking that into account, the sale values for the majority of the sales present are still more than what the assessed value is on the petitioner's home and the property as a whole. Much of the concerns of petitioners this year is the amount that a property has gone up. There is no limit on what one's value can go up in one year. The state does have a provision where if a manifest error has occurred in the case where one's value should have gone up more than what it had in years passed the Assessor's office has the ability to go back and make this correction. The Assessor's office completes market adjustments as we are able to. So, in conclusion the valuation that the Assessor's office currently has on the property is \$569,257, in the comparable sales analysis that was done for this property the valuation for this property was done conservatively even though it should be more with consideration of the sales analysis.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant **has** made an argument sufficiently clear, cogent and convincing to overcome the Assessor's presumption of correctness due to the appellants septic not being connected to the house.

Market value of the subject property is set at \$567,257 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