



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: MICHAEL & RHONDA MCKENZIE

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PARCEL/ACCOUNT NUMBER: 8082-4339-2917-0003

PROPERTY LOCATION: Highway 31 Metaline, WA 99152

PETITION NUMBER: BOE 2023-16

ASSESSMENT YEAR: 2023

TAXES PAYABLE IN: 2024

The Board of Equalization for Pend Oreille County Washington was duly convened on August 31, 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	\$16,380
Structures/Improvements	<u>\$ 0</u>
ASSESSED VALUE	\$16,380

Land	\$16,380
Structures/Improvements	<u>\$ 0</u>
BOE VALUE	\$16,380

Date of Hearing: August 31, 2023
Recorded via SoniClear. Hearing Began at: 10:00 a.m. and Ended at: 10:15a.m.

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

Attendees:
Board of Equalization Members:
David Sears
Margie Fedderly
Clerk: Alicia Pereyda

Appellant: Michael and Rhonda McKenzie

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$10,000
Structures/Improvements	<u>\$ 0</u>
REQUESTED VALUE	\$10,000

BOARD ORDER continued

M & R McKenzie: This is a lot down by the water and it's in Shoreline Management so actually we cannot build on it, due to it having a 150-foot set back. Nathan Longly stated to us that we could use this property as a camping site but why would I drive four blocks from my house and go camping. This is useless property that came with the purchase of the land. To have our property valuation go up 140 percent is crazy to me, even to go up by 50 percent is even too much for us especially for raw land. But we would agree to the 50 percent increase not the 140 percent. As stated, before this property is not usable due to the 150-foot set back, along with it being a skinny piece of land.

N. Longly: The Assessor's office has to value any property at 100 percent of fair market value. I can see this property is not valued at 100 percent and that it should be at a higher value based on existing waterfront sales. Furthermore, all properties must be valued at their highest and best and be valued in a manner in which the property would, should it be valued in a fair market transaction as of January 1st, 2023. A piece of property is not valued based on what the existing owner's perception of the current use would be. It must be valued at its highest and best use in a fair market transaction. So, although I would agree with Michael and Ronda that it doesn't make sense for them to use it as an RV or camping lot, in a fair market transaction, understanding that there are limitations on the property, the potential to build on the land, values at the highest and best use in its current state. With that said, in referencing vacant lot sales being exhibit three in the Assessor's response packet, there is a plethora of sales to show what vacant lots have sold for and the sale values are astronomically more than what the value is. With that said, when property owners ask, we provide a range of what properties have gone up in that area for that given year, but every property has to be looked at individually. We don't just apply a mass amount for that area. We do perform mass adjustments on structure values and that is to comply with annual market adjustments that we are required to do. We look at each piece of property in its specific form at the highest and best and apply the appropriate 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 \$16,380 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