



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



PARCEL/ACCOUNT NUMBER: 8187-4339-2955-0009

PROPERTY LOCATION: S. Main St. Metaline, WA 99152

PETITION NUMBER: BOE 2023-22

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	\$87,093
Structures/Improvements	<u>\$ 0</u>
ASSESSED VALUE	\$87,093

Land	\$87,093
Structures/Improvements	<u>\$ 0</u>
BOE VALUE	\$87,093

Date of Hearing: August 31, 2023
Recorded via SoniClear. Hearing Began at: 10:30 a.m. and Ended at: 10:46 a.m.

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

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

Appellant: Michael and Rhonda McKenzie

Chief Deputy Assessor: Nathan Longly

FACTS AND FINDINGS

Appellant estimated value at:

Land	\$35,000
Structures/Improvements	\$ 0
REQUESTED VALUE	\$35,000

BOARD ORDER continued

M & R McKenzie: Nathan did not like the appraisal we had done on the property. The appraisal was done by Don Peaker, I believe, out of Colville. This appraiser was chosen because of his experience of the area. The appraisal was completed back in February of 2022, this property was appraised at \$35,000. Now the property is valued at \$87,093 less the one year later. We are not sure how Nathan believes that his RCW is more accurate than the appraiser whom was chosen for his knowledge of the area and his years of experience. This property is not river front, its next to the highway, and has had zero upgrades yet the property value went up \$31,309.

This property is basically just a chunk of land that is on the highway and near the town Metaline close to Main Street. The property is between someone's home and the highway. There have been no improvements and there is very little you can do with this property. Our property was being compared to properties that are on or were on water ways and ours is not. The valuation and the appraisal are not even close to one another.

N. Longly: So, an appraisal in its very definition is an opinion of value that applies for any appraiser whether that is an individual doing an appraisal for time of death or refinance purchase, or somebody from the Assessor's office. We required to make an assessment, or an opinion of value based on the evidence criteria that we have, looking at the appraisal that was provided by the petitioners for their time of death assessment the comparables used by the appraiser were flawed, in my opinion. Lots were utilized and had structures on them when there were sales of vacant lots, in corresponding towns, that were just vacant. So, when you make a comparison, you utilize comps necessitating the least amount of adjustments as possible. If you reference exhibit two you can see an aerial view of that lot and in my opinion the highest and best use of that block is at its current form and is set up for its current use and utilities. In its current form, I don't see a higher use without significant changes. In observing exhibit three the first couple of comparable sales you have two parcels that sold together for \$650,000 and that sale did include a home, a commercial structure, and does have additional features such as an RV wash station and a poll shop. We have seen values go up dramatically since 2020. I would surmise that that sale would probably be at least 25% more now than what it sold for back in 2020. Looking further to that next sale, it is a vacant lot similar in size just slightly smaller than the subject property it has eight RV spots with full hookups, the subject property has 6 spots with full hookups and like we had mentioned, this lot here in Cusick sold for \$150,000.

Furthermore, going back to the appraisal that was done for this piece, there are flaws in how adjustments were made, and the comps used in that appraisal. There are lots that are smaller than this lot that have sold for more than what we valued at since the time of death appraisal. There is overwhelming evidence as far as sales that dictate the value of the subject property and is far above what their appraisal amounts.

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 \$87,093 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