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: NASATO, GUY

[redacted]

PARCEL/ACCOUNT NUMBER: 15560/453102519011

PROPERTY LOCATION: Lot 11 Stanley Drive Greenridge Estates, Newport

PETITION NUMBER: BOE 2020-01

ASSESSMENT YEAR: 2020 **TAXES PAYABLE IN**: 2021

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2020, 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	$105,568	Land	$105,568
Structures/Improvements	$ 86,110	Structures/Improvements	$ 86,110
ASSESSED VALUE	**$191,678**	**BOE VALUE**	**$191,678**

Date of Hearing: August 5, 2020, 10:00 a.m.

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

Attendees:

Board of Equalization Members:
Robert Sanborn, Chair
Margie Fedderly
Carl Jackson

Appellant: None
Assessor: Nathan Longly, via phone conference

FACTS AND FINDINGS

1.7814 acres/113.21 FF, R20, 1100 (Residential-Single Unit). Fair quality sgl sty home (576) w/ full finish basement (576) and deck (386), covered deck (192)

Appellant estimated value at:

Land	$ 73,587.00
Improvements/Buildings	$ 65,099.90
REQUESTED VALUE	**$140,686.90**

Appellant's petition included a 49-page packet of materials, with numerous photos, personal and from POC Property Search, some which depict a described flood plain and sloughing cliff, and some photos of his submitted comparable properties. Comparables are $75,000 and $73,800.

Lead Appraiser Nathan Longly participated via phone conference. He provided evidence of six comparable sales, ranging from $185,000 to $289,000, and stated that the Petitioner's comparables are sales of vacant waterfront properties, neither of which consist of any structures or developed home sites. The subject property has an established, developed homesite consisting of the home and the homesite amenities (water, power, sewage disposal system).

Mr. Longly stated that the comparable sale that the Petitioner included, 1712 Stanley Drive, was actually a sale of two parcels, whose 2020 valuation had gone up to $276,185. The lot size of the comparable sale (0.6400 acres) is a fraction of the size of the subject lot, even if discounted for the area that floods seasonally on the Petitioner's parcel. Petitioner provided no evidence to the finish and qualities of the subject home. Also, only sales going back up to 5 years are admissible as evidence of 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 $191,678 as of January 1, 2020.

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

Mailed on: September _____, 2020.

_____
Robert Sanborn, Chair
Pend Oreille County Board of Equalization

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