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: HENDERSON, SANDRA L.

[redacted]

PARCEL/ACCOUNT NUMBER: 15817/453107200002

PROPERTY LOCATION: 2038 McCloud Creek Road, Newport

PETITION NUMBER: BOE 2020-18

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	$ 50,050	Land	$ 50,050
Structures/Improvements	$190,884	Structures/Improvements	$190,884
ASSESSED VALUE	**$**240,934	**BOE VALUE**	**$**240,934

Date of Hearing: August 6, 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

9.02 acres, R5, 1100 (Residence-single unit) Avg quality two story home (1352) w/minimal finish daylight basement (832). Avg quality detached pole garage (1,152). Garden shed (140). Shed (96)

Appellant estimated value at:

Land	$ 44,035
Improvements	$140,766
REQUESTED VALUE	**$184,801**

Appellant's petition included a two-page list with 23 statements on the condition/depreciation of the property and also questions for the Assessor's Office. She provided an appraisal from 2-27-2015, from Michael Smith of Northwest Valuation Services, with an opinion of value of $268,000 for both of her parcels. Other attachments were the historical assessments/property details of neighbors and herself.

Assessor's response included 2016 and 2020 field cards, a property tax explanation article, a relevant Washington State Board of Tax Appeals decision, and a comparable sales worksheet of properties ranging from $169,000-$351,000. Lead Appraiser Nathan Longly's written response to the Petitioner notes, "Per sales in Southern Pend Oreille County, home values have risen anywhere between 6%-10% per year since 2016…The increase in value experienced this year was an adjustment made to factor in the increase in value for the last 4 years." He continues to explain that the Assessor's Office had accounted for additional physical depreciation with consideration of the current condition of the home. Mr. Longly suggests that Petitioner may have been better served by contacting their office to receive an education of the current real estate market, how properties are assessed for taxation purposes, how local property taxes are collected and administered, and square footage determinations. Mr. Longly participated in the hearing via phone conference and reiterated each of his points. He stated that the 2015 appraisal may have been market value five years ago, but that's not the case in today's market, and based on that appraisal, actual market value would be significantly higher than the Assessor's Office holds. He pointed out that the Assessor's Office must use actual sales, not speculation, referencing Petitioner's written comment about the worldwide pandemic and "financial experts projecting property values to decrease as much as 40%." He concluded by saying the Assessor's Office has no knowledge of the remodeled kitchen, but if true, that would add value to the assessment.

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 $240,934 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