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: WELLS, GLORIA JEAN

[redacted]

PARCEL/ACCOUNT NUMBER: 8673/443001559057

PROPERTY LOCATION: 94 Trask Rd., Newport

PETITION NUMBER: BOE 2020-22

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	$124,000	Land	$124,000
Structures/Improvements	$210,677	Structures/Improvements	$210,677
ASSESSED VALUE	**$334,677**	**BOE VALUE**	**$334,677**

Date of Hearing: August 6, 2020, 1:00 p.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: Gloria Jean Wells
Assessor: John Gentle
Observer: Lana Whitver

FACTS AND FINDINGS

.1322 acre, R5, 1100 (residential single-unit). Stick frame home of average quality (1,936 sq ft), 40' of Class 4 waterfront

Appellant estimated value at:

Land	$108,160
Improvements	$121,989
REQUESTED VALUE	**$230,149**

A portion of Appellant's petition states, "Appraiser-in-training assigned to Trask Rd (Diamond Lake) area rated property classifications at a higher classification than the appraiser assigned other areas of Diamond Lake, which makes appraisals arbitrary and subjective (should be determined on fair share.) Values should not increase dramatically (50+%) from current value (2020) $221,298 to proposed (2021) $334,667; no improvements; depreciated due to neighbors not maintaining their property; COVID-19 outbreak-now is not the time to speculate on property valued appreciating…" The Appellant presented a one-page Zillow article, with median home value in Pend Oreille County of $230,490, and a bestplaces.net article, "Economy in Pend Oreille County, Washington." Ms. Wells stated she called Appraiser who explained the process and also visited the Assessor's Office to see the Assessor's manual, but still believes value is incorrect. She reviewed her value increases for the past several years, stating that Trask Road went up 68%, and attempted to offer new evidence during the hearing, which was declined.

Appraiser's response states: "The petitioner provides no evidence of value and submitted no comparable sales of any kind." Mr. Gentle provided three comparables, ranging from $350,000 to $398,000, as well as a comparison grid of seven sales, saying, "It should be abundantly clear from the comparable sales provided that the petitioner's parcel is at the very lowest end of values in this range of homes, and likely even undervalued. The value of this property has increased primarily as a result of the rising real estate market of Diamond Lake." Mr. Gentle mentioned that there was a reduction from 85% to 78% for depreciation and said the Petitioner's $108,160 estimated land value was the value from 2015, and the market has certainly increased the past five years. Regarding the Petitioner's statement about COVID, this assessment was done pre-COVID, in February. He questioned the Zillow information presented, which lists median price per square foot in Pend Oreille County at $193, which would equal $373,648 for the Petitioner's home, rather than the $93/square foot value from Assessor's Office, at $180,048.

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 $334,677 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