



**Spokane County**  
WASHINGTON

Board of Equalization  
721 N. Jefferson St. Ste. 201  
Spokane, WA 99260  
509-477-2250

**ORDER OF THE SPOKANE COUNTY BOARD OF EQUALIZATION**

PROPERTY OWNER: Kevin Ermatinger  
PARCEL NUMBER: 45032.0114  
PETITION NUMBER: BE-19-0156  
ASSESSMENT YEAR: 2019  
TAXES PAYABLE IN: 2020

Having considered the evidence presented by the parties in this appeal, the Board does hereby:

{X} Sustain the determination of the Assessor  
Overrule the determination of the Assessor  
Accept the recommended valuation of the Assessor

**ASSESSOR'S CURRENT VALUATION**

**BOE DETERMINATION**

{X}	Land	\$	55,000	{X}	Land	\$	55,000
{X}	Improvements	\$	120,600	{X}	Improvements	\$	120,600
<b>Assessor's Value</b>		<b>\$</b>	<b>175,600</b>	<b>B.O.E. Value</b>		<b>\$</b>	<b>175,600</b>

**BOARD DECISION/FACTS:**

**BACKGROUND**

This case came before the Board of Equalization on October 7, 2019 pursuant to the rules and procedures set forth in the Revised Code of Washington (RCW) 84.48 and the Washington Administrative Code (WAC) 458-14.

The subject is residential property, described as a rancher design, built in 1959, consisting of a gross living area of 766 square feet, and located at 4112 N. Woodlawn Rd., Spokane Valley, Washington.

The appellant Kevin Ermatinger was not present at the scheduled hearing. Justin Ostheller was present as the Assessor's office appraiser of record and Jay Sporn was present as a representative of the Assessor's office.

The appellant's estimate of value was listed as \$146,600 on the petition at the time of filing as compared to the assessor's current valuation of \$175,600.

Prior to the hearing, the **Appellant submitted the following documents for consideration by the Board:** (1) Taxpayer Petition to the Spokane County Board of Equalization for Review of Real Property Valuation Determination (2) Addendum

Prior to the hearing, the **Assessor submitted the following documents:** (1) Assessor's Response to Appeal Petition

#### **DOCUMENTARY EVIDENCE – (Generally defined):**

##### **Appellant:**

**(1) Taxpayer Petition to the Spokane County Board of Equalization for Review of Real Property Valuation Determination** provided indicated that the assessor's value did not reflect the true and fair market value based upon the following:

- Believe land and building are over valued
- Purchased property in October 2017 for \$152,500 and no improvements have been made since purchase

##### **(2) Addendum:**

- \*Dwelling value comparisons and land value comparisons have been provided but they reflect assessed values of other properties and amenities that these properties have

\*Not detailed in this summary as assessments of other properties are not relevant or sufficient evidence to prove market value

##### **Assessor:**

##### **(1) Assessor's Response to Appeal Petition:**

- The statistical measures included within this report appear to be supportive of the assessor's initial valuation position
- 4 – Comparable sales described as a rancher and small square foot rancher design included with reflected sales price range of \$174,900 to \$180,000, with sales date range of 3/2017 to 12/2018, with year built range of 1943 to 1956, and with gross living area range of 624sf to 981sf
- Indicated values after applicable adjustments range reflected as \$177,600 to \$194,800
- The subject property is a 1959 rancher style home with 766sf of living area with a 750sf basement has 675sf of finish
- The current assessed value is 15.5% over the sale of the appellant in October 2017
- The overall increase for the neighborhood was 17.17%
- This increase is slightly above the Spokane market area averages, but this is not unusual for neighborhoods like Trentwood that have a higher than average percentage of "starter home" properties
- All representative sales bracket the GLA, age, lot size, and utility
- At this time, I've been unable to reach the appellant per phone call
- Based on the sales provided, it would appear that the subject's current assessed value is both reasonable and supported
- Comparable sales map included for record/reference

#### **ORAL TESTIMONY OF PARTIES**

##### **Appellant:**

- Not present

##### **Assessor:**

- Additional information was provided by the appellant but none of the homes were sales, they were only assessed values
- One was a duplex and some were ranchers and none of them had known a known remodel like the subject
- I did find four land sales and where we are at with a standard lot value fits well

**Board ruling:** Having reviewed the information and oral testimony provided, the Board made motion to sustain the assessor's current valuation of \$175,600. Motion seconded and carried by a unanimous vote of 5. Decision based on the lack of clear, cogent, and convincing evidence provided by the appellant to prove otherwise.

Dated this 10<sup>th</sup> day of October, 2019

Date Mailed: 10/10/19



BOE Clerk



for

BOE Chairperson

**PLEASE NOTE:**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with the State Board within thirty days of mailing of this order. The notice of appeal is available from either your County Assessor or the local Board of Equalization. The petitioner shall serve a copy of the notice of appeal on all named parties within the same thirty-day time period.