

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

APRIL 3, 2019 @ 1:15 PM (2018 Session)

**Conference Room
Courthouse Annex, South Bend**

1. Approve February 11, 2019 Minutes
2. Consider approval of Hearing Examiner Eric Weston's recommendations regarding denying the following petitions due to no valid reason for appeal:
 - 18-010 Steven J. Barnes, et ux (Steven & Colleen Barnes)
 - 18-018 Toni A. Malcomb
(2018 Session for taxes payable in 2019)
3. Consider Clerk's recommendation to approve the Request for Reconvening regarding the following petitions:
 - 18-073 James & Debra Synder
 - 18-074 A&B Scott & Abigale Hartzell
(2018 Session for taxes payable in 2019)
4. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions and Board of Equalization Orders for the following hearing dates:
 - February 22, 2019
 - March 7, 2019
(2018 Session for taxes payable in 2019)
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
February 11, 2019 at 9:15 AM
Courthouse Annex
BOCC Conference Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on February 11, 2019 at 9:15 a.m. Present were Lisa Olsen-Chair, Frank Wolfe-Vice Chair, Michael Runyon-Member, Eric Weston, Hearing Examiner, Connie Williams-Senior Appraiser, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 9:15 a.m.

Frank Wolfe moved to approve the December 5, 2018 minutes. Michael Runyon seconded and abstained from voting (he was not a board member at that time), motion carried.

Discussion was held regarding notice to the county legislative authority to reconvene the 2018 Session of Board of Equalization per RCW 84.48.010 and WAC 458-14-046.

Frank Wolfe moved to approve the following Request for Reconvening. Michael Runyon seconded, motion carried.

- 18-071 Rick & Nancy Newman *(2018 Session for taxes payable in 2019)*

Frank Wolfe moved to approve the following Request for Late filing. Michael Runyon seconded, motion carried.

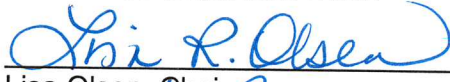
- 18-072 Rodman & Marcene Miller *(2018 Session for taxes payable in 2019)*

Connie Williams-Chief Appraiser of the Assessor's Office, presented the Assessor's Report on Annual Cycle 2 (2018 assessment year for taxes payable in 2019).

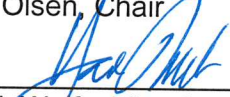
New business – Eric Weston reported to the Board regarding a non-conflict for an upcoming taxpayer appeal hearing.

With no further business to come before the Board of Equalization, the meeting was adjourned.

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Frank Wolfe, Vice Chair



Michael Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

DECISION REGARDING DENIAL OF PETITION

Property Owners: Steven J. Barnes, et ux
(Steven & Colleen Barnes)

Mailing Address: 2559 Tokeland Rd
Tokeland, WA 98590-

Petition Number: 18-010

Parcel Number: 78016022000

Assessment Year: 2018 (Taxes Payable in 2019)

The Pacific County Board of Equalization acted at its April 4, 2019 meeting to deny the above referenced petition based on lack of a valid reason for appeal. Therefore, your petition is considered void and will not be processed further. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

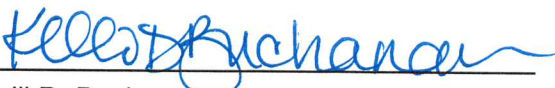
NOTICE OF APPEAL

This decision can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them within thirty (30) days of the date of mailing on this decision. The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

Washington State Board of Tax Appeals
PO Box 40915
Olympia, WA 98504-0915
360-753-5446 Phone
360-586-9020 Fax
<http://bta.state.wa.us>



Lisa Olsen, Chair



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 4/3/19

Attachment: Eric Weston's Petition Review
c: Pacific County Assessor's Office w/attachment

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 18-010

Property Owners: Steven J. Barnes, et ux

Parcel: 78016022000

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☐ Petition Complete – Approved to Process Appeal

☒ Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: UNFORTUNATELY, THE STATEMENT "THERE IS NO COMPARATIVE
SALES FOR OUR AREA IN A 3 YEAR SEARCH" DOES NOT PROVIDE A LEGALLY
SUFFICIENT BASIS FOR AN APPEAL. THE CLERK HAS PROVIDED SOME
COMPARABLE SALES DATA BUT THAT WAS NOT USED.

Eric Weston
Eric Weston, Hearing Examiner

2/11/2019
Date

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

DECISION REGARDING DENIAL OF PETITION

Property Owners: Toni A. Maccomb

Mailing Address: PO Box 1445
Ocean Park, WA 98640-

Petition Number: 18-018

Parcel Number: 75012007007

Assessment Year: 2018 (Taxes Payable in 2019)

The Pacific County Board of Equalization acted at its April 4, 2019 meeting to deny the above referenced petition based on lack of a valid reason for appeal. Therefore, your petition is considered void and will not be processed further. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

NOTICE OF APPEAL

This decision can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them within thirty (30) days of the date of mailing on this decision. The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

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Lisa Olsen, Chair



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 4/3/19

Attachment: Eric Weston's Petition Review
c: Pacific County Assessor's Office w/attachment

PACIFIC COUNTY
BOARD OF EQUALIZATION

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 18-018
Property Owners: Toni A. Macomb
Parcel: 75012007007
Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☐ Petition Complete – Approved to Process Appeal

☒ Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: UNFORTUNATELY, THE PETITIONER HAS NOT STATED A VALID
LEGAL REASON TO APPEAL THE VALUATION, THE STATEMENT
"I CAN'T BELIEVE ITS VALUE HAS INCREASED LIKE THIS" ALONG WITH
A BRIEF DESCRIPTION OF THE PROPERTY IS LEGALLY INSUFFICIENT.
JUST AS THE ASSESSOR'S OFFICE MUST BASE ITS VALUATION ON
COMPARING THE MARKET-DRIVEN SALES OF SIMILAR PROPERTIES, SO
TOO THE APPELLANT SHOULD PROVIDE FACTUAL INFORMATION ON
WHAT THIS PROPERTY WOULD SELL FOR IN THAT YEAR'S MARKET.

Eric Weston
Eric Weston, Hearing Examiner

2/11/2019
Date

Request for Reconvening

No: **18-074A+B**

(Dept. Use Only)

RECEIVED
PACIFIC COUNTY

MAR 20 2019

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

The undersigned requests the _____ Pacific _____ County Board of Equalization
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) 2018 (R) for Tax Year(s) 2019

Taxpayer Name: Scott + Abigale Rose Hartzell

Address: 607 State Route 409

City: Cathlamet State: WA Zip Code: 98612

Day Phone No: 360.849.4769

Tax Parcel No: 73011087007 + 73011087011 (2 parcels)

Name of Agent (if applicable): _____

E-mail Address: _____

Reconvening Code: 03 (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

In an arm's-length transaction, we purchased the above-referenced parcels on 10/17/18 for \$40,000, which is less than 90% of the assessed value.

Abigale Rose Hartzell _____
Signature (Taxpayer, Assessor, Treasurer)

Taxpayer _____
Title

3-17-2019
Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
- 02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.
- 04 The taxpayer or the assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered.
- 05 The assessor or taxpayer requests the board reconvene and the following conditions apply:
 - A. Real property within the county is revalued on an annual basis.
 - B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and the assessed value did not change.
 - C. No appeal was filed for the intervening year.
 - D. The reconvening request is filed within 30 days of the Board's decision.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

- 06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.
- 07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:
 - A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
 - B. Stipulated market value agreements between taxpayers and assessors.
 - C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or on line at <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127>

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Request for Reconvening

No: **18-073**

(Dept. Use Only)

The undersigned requests the _____ Pacific _____ County Board of Equalization
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) 2018 (R) for Tax Year(s) 2019

Taxpayer Name: James & Debra Snyder

Address: PO Box 719

City: Ilwaco State: WA Zip Code: 98624

Day Phone No: 360-777-3470 / 509-539-4693

Tax Parcel No: 73053 00000 2

Name of Agent (if applicable): _____

E-mail Address: snyder1231@charter.net

RECEIVED
PACIFIC COUNTY

Reconvening Code: 03 (See reverse side for codes)

MAR 11 2019

Justification of Reconvening Request (attach additional information if appropriate):

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

In an arm's-length transaction, we purchased the
above-referenced parcel on 12/20/18 for \$58,000,
which is less than 90% of the assessed value.

Signature (Taxpayer, Assessor, Treasurer)

Taxpayer

Title

3/8/2019

Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

* Filing deadline 4/30/19. - KB
3/20/19 C: Assessor - KB

What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
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 - B. Stipulated market value agreements between taxpayers and assessors.
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**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**

HEARING EXAMINER PROPOSED DECISION TRANSMITTAL

WHEREAS, hearings with proper notification were conducted:

Friday, February 22, 2019

Thursday, March 7, 2019

at the Courthouse Annex in South Bend, Washington, to accept evidence, take testimony and otherwise consider the applicable taxpayer petitions to review property valuation determinations; and

WHEREAS, the proposed decisions being recommended by the hearing examiner(s), duly appointed by this Board and acting in accordance with WAC 458-14-136, were recorded on the attached listing by the Clerk of the Board; and

WHEREAS, this Board has had the opportunity to examine the evidence submitted by the hearing examiner(s); now, therefore,

THE PACIFIC COUNTY BOARD OF EQUALIZATION HEREBY (1) approves the proposed decisions in the attached listing as the final determination in accordance with WAC 458-14-136(5) with regard to the applicable taxpayer petitions to review property valuation determinations, (2) directs the Clerk of the Board to prepare the final orders, and (3) authorizes its Chair to validate each order by attaching his or her signature thereto.

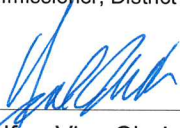
PASSED by the Pacific County Board of Equalization meeting at South Bend, Washington, April 03, 2019, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**



Lisa Olsen - Chair

County Commissioner, District #1



Frank Wolfe - Vice Chair

County Commissioner, District #2

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Michael Runyon - Member

County Commissioner, District #3

Hearing Examiner Proposed Decision Resolution Attachment

Board of Equalization Decision Date: *Wednesday, April 3, 2019*

Hearing Date: *Friday, February 22, 2019*

Petition Number	Name	Parcel	Petition Status	BOE Decision	Assessor Land	Assessor Improvement	Assessor Personal Property	Assessor Total Value	BOE Land	BOE Improvement	BOE Personal Property	BOE Total Value
18-009	Ayers, Michael & Donna	77023000004	Appealing	Sustained	\$55,000	\$263,600	\$0	\$318,600	\$55,000	\$263,600	\$0	\$318,600
18-016A	Ebert, John & Peggy	77002004008	Appealing	Sustained	\$34,700	\$0	\$0	\$34,700	\$34,700	\$0	\$0	\$34,700
18-016B	Ebert, John & Peggy	77017001016	Appealing	Sustained	\$112,200	\$240,000	\$0	\$352,200	\$112,200	\$240,000	\$0	\$352,200
18-016C	Ebert, John & Peggy	77020002010	Appealing	Sustained	\$31,500	\$0	\$0	\$31,500	\$31,500	\$0	\$0	\$31,500
18-031	Hohnstein, Thomas & Dana	77004006001	Appealing	Sustained	\$36,000	\$232,000	\$0	\$268,000	\$36,000	\$232,000	\$0	\$268,000
18-035	Johnson, Brian & Rachele	77017005001	Appealing	Overruled - Reduced	\$78,100	\$161,300	\$0	\$239,400	\$71,000	\$145,000	\$0	\$216,000
18-038A	Harding, Caroline	13100891071	Appealing	Sustained	\$54,300	\$162,500	\$0	\$216,800	\$54,300	\$162,500	\$0	\$216,800
18-038B	Harding, Caroline	71002001005	Appealing	Sustained	\$22,000	\$28,800	\$0	\$50,800	\$22,000	\$28,800	\$0	\$50,800
18-038C	Harding, Caroline	71002001008	Appealing	Sustained	\$5,500	\$1,900	\$0	\$7,400	\$5,500	\$1,900	\$0	\$7,400
18-038D	Harding, Caroline	71027000002	Appealing	Sustained	\$28,800	\$0	\$0	\$28,800	\$28,800	\$0	\$0	\$28,800
18-038E	Harding, Caroline	77011005002	Appealing	Sustained	\$29,000	\$54,600	\$0	\$83,600	\$29,000	\$54,600	\$0	\$83,600
18-038F	Harding, Caroline	77011005003	Appealing	Sustained	\$29,000	\$61,800	\$0	\$90,800	\$29,000	\$61,800	\$0	\$90,800
18-038G	Harding, Caroline	77011005004	Appealing	Sustained	\$14,700	\$500	\$0	\$15,200	\$14,700	\$500	\$0	\$15,200
18-048	Nelson, Michael & Sandra	76010000090	Appealing	Sustained	\$73,500	\$208,800	\$0	\$282,300	\$73,500	\$208,800	\$0	\$282,300
Hearing Date Totals:					\$604,300	\$1,415,800	\$0	\$2,020,100	\$597,200	\$1,399,500	\$0	\$1,996,700

Friday, March 29, 2019

Page 1 of 2

Hearing Date: Thursday, March 7, 2019

Petition Number	Name	Parcel	Petition Status	BOE Decision	Assessor Land	Assessor Improvement	Assessor Personal Property	Assessor Total Value	BOE Land	BOE Improvement	BOE Personal Property	BOE Total Value
18-006	Aust, Bryce & Megan Martin	13081322007	Appealing	Overruled - Reduced	\$110,500	\$0	\$0	\$110,500	\$95,500	\$0	\$0	\$95,500
18-017	Fosse, Todd & Elaine	14083197142	Appealing	Overruled - Reduced	\$42,600	\$0	\$0	\$42,600	\$32,600	\$0	\$0	\$32,600
18-026	Gevurtz, Trustees, John & Myra	73026007001	Appealing	Sustained	\$74,800	\$127,300	\$0	\$202,100	\$74,800	\$127,300	\$0	\$202,100
18-030	Hicks, Raymond	71007003005	Appealing	Sustained	\$42,600	\$2,900	\$0	\$45,500	\$42,600	\$2,900	\$0	\$45,500
18-036	Jones, Robert & Jeanne	14083122019	Appealing	Sustained	\$78,000	\$111,200	\$0	\$189,200	\$78,000	\$111,200	\$0	\$189,200
18-043	Kaplar, William J.	73026096007	Appealing	Sustained	\$48,000	\$44,800	\$0	\$92,800	\$48,000	\$44,800	\$0	\$92,800
18-051	Schenck, Kevin & Ana	73001004401	Appealing	Sustained	\$32,500	\$98,700	\$0	\$131,200	\$32,500	\$98,700	\$0	\$131,200
18-056	Smith, Stanley W.	13083613005	Appealing	Sustained	\$98,000	\$54,600	\$0	\$152,600	\$98,000	\$54,600	\$0	\$152,600
18-063	Wolfe, Janice E.	10091032138	Appealing	Sustained	\$84,700	\$307,200	\$0	\$391,900	\$84,700	\$307,200	\$0	\$391,900
18-065	Young, David	78003000089	Appealing	Overruled - Reduced	\$17,000	\$29,200	\$0	\$46,200	\$10,000	\$10,000	\$0	\$20,000
Hearing Date Totals:					\$628,700	\$775,900	\$0	\$1,404,600	\$596,700	\$756,700	\$0	\$1,353,400
BOE Totals:					\$1,233,000	\$2,191,700	\$0	\$3,424,700	\$1,193,900	\$2,156,200	\$0	\$3,350,100

Friday, March 29, 2019

Page 2 of 2

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 2 HEARING TIME: START 8:35am END 9:01

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-035

HEARING TIME: 08:30

PROPERTY OWNERS: Brian & Rachele Johnson

PRESENT: YES ☐ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Brocke Andrews, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 77017005001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$78,100.00	LAND	\$	LAND	\$ <u>71,000</u>
Improvement:	\$161,300.00	IMPR	\$	IMPR	\$ <u>145,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$239,400.00	TOTAL	\$	TOTAL	\$ <u>216,000</u>

NOTES: _____

PROPOSED DECISION:

☐ ASSESSMENT UPHELD



VALUE ADJUSTED:

LAND	\$	<u>71,000</u>
IMPR	\$	<u>145,000</u>
PERS PROP	\$	
TOTAL	\$	<u>216,000</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Brian & Rachele Johnson

Mailing Address: 1520 SW Goodwin Pl
Pendleton, OR 97801-

Other Parties:

Tax Parcel No(s): 77017005001

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-035

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$78,100.00
Assessor Improvement: \$161,300.00
TOTAL: \$239,400.00

Board of Equalization (BOE) Determination

BOE Land: \$71,000.00
BOE Improvement: \$145,000.00
TOTAL: \$216,000.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Brian and Rachele Johnson
Petition 18-035
Parcel 77017005001, 34619 I Street, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 8:35 a.m.

Present:
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 7, 2018
Assessor's Answer, October 22, 2018
Taxpayer's supplement, February 1, 2019
Assessor's reply, February 13, 2019

Testimony given:
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$78,100
Improvements: \$161,300
Total: \$239,400

Taxpayer's estimate:
Land: \$7100 [sic]
Improvements: \$145,000
Total: \$216,000

Summation of evidence presented:
In their petition, the Johnsons provided examples of four sales of properties that they said were comparable.

Ms. Andrews responded with six examples of arguably comparable properties in her Answer.

Mr. Johnson sent in a reply that cited two additional properties that sold after January 1, 2018.

Ms. Andrews responded to Mr. Johnson's reply by noting that the additional proposed comparable properties sold after January 1, 2018 and stating that "For the purposes of this petition, we must consider sales that occurred in 2017 for as assessment date of 1/1/18." She wrote that Mr. Johnson's additional comparable properties were "irrelevant."

Findings of Fact:

The following are uncontested facts. The subject property is a 1,290 square foot, single-family residence with attached garage sitting on 0.37 acres in NB 1110. The taxpayer purchased this property on September 13, 2017, for \$216,000. There is no evidence that this sale was not an 'arms-length' transaction.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ." RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics."

WAC 458-14-087

The deputy assessor is incorrect in her position that sales after the January 1, 2018, valuation date are irrelevant. WAC 458-14-087 makes them relevant. The deputy assessor is in a different position at a hearing on a petition than when she was making the original assessment. The original assessment can only use comparable sales within the five years prior to the January 1

date, according to RCW 84.40.030. However, when it comes to addressing the petition, both parties may use sales within five years either prior or subsequent to the January 1 date, according to WAC 458-14-087. However, sales subsequent to the January 1 date must be interpreted according to what the sale price would have been back on January 1.

The most telling fact in determining the value of the subject property on January 1, 2018, is its sale price of \$216,000 on September 13, 2017. When asked whether there would be an upward or downward adjustment to estimate the subject parcel's price 109 days later on January 1, the appraiser had no answer.

The assessor's office is tasked with determining the valuation of each of the thousands of parcels in Pacific County. They use the best methods at their disposal to assess all properties with a minimum of personnel. In each year of a six-year cycle, the assessor's office will review the sales of a particular zone to determine how the market affects valuation of its individual parcels. They do this through site visits of the properties and comparing the market's sale price to assessed value. During the five years when a particular zone is not under such scrutiny, the assessor's office adjusts valuations of classes of property according to a formulaic percentage to account for broad changes in the market. In short, the assessor's office must make its best estimate for the valuation of each property by a statistical analysis of data points.

The actual arms-length sale – the cost – on September 13, 2017, is clearly, cogently, and convincingly a better measure of what an arms-length sale would be on January 1, 2018, than the adjusted comparisons of similar properties.

I have no information on how to break down this sale price into its components of land and improvements. If there is no information on how to break down the value, I suggest that the correct apportionment should follow the petitioners' estimation.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization adjust the assessed value to \$71,000 for the land and \$145,000 for the improvements, for a total assessed value of \$216,000.

DATED MARCH 25 2019

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 3 HEARING TIME: START 9:05am END 9:24 AM

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-031

HEARING TIME: 09:00

PROPERTY OWNERS: Thomas & Dana Hohnstein

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Cindy Howard, Appraiser

PRESENT: YES ✓ NO _____

PARCEL: 77004006001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$36,000.00	LAND	\$	LAND	\$ <u>33,000</u>
Improvement:	\$232,000.00	IMPR	\$	IMPR	\$ <u>192,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$268,000.00	TOTAL	\$	TOTAL	\$ <u>225,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>33,000</u>
IMPR	\$	<u>232,000</u>
PERS PROP	\$	
TOTAL	\$	<u>268,000</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Thomas & Dana Hohnstein

Mailing Address: PO Box 16282
Portland, OR 97292-0282

Other Parties:

Tax Parcel No(s): 77004006001

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-031

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$36,000.00
Assessor Improvement: \$232,000.00
TOTAL: \$268,000.00

Board of Equalization (BOE) Determination

BOE Land: \$36,000.00
BOE Improvement: \$232,000.00
TOTAL: \$268,000.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Cindy Howard, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Thomas and Dana Hohnstein
Petition 18-031
Parcel 7704006001, 31103 J Place, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 9:05 a.m.

Present:
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, June 26, 2018
Assessor's Answer, October 11, 2018

Testimony given:
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$36,000
Improvements: \$232,000
Total: \$268,000

Taxpayer's estimate:
Land: \$33,000
Improvements: \$192,000
Total: \$225,000

Summation of evidence presented:
In their petition, the Hohensteins state that "current home sales in our area are selling for less than our current assessed market value." They provided four examples of sales of properties that they argued were comparable and listed their sale prices:

77004004006, \$201,713
77002004014, \$220,778
77008002001, \$199,000
77013005028, \$201,713

Ms. Howard responded with eight examples of arguably comparable properties in her Answer. She said, "The comparable sales provided by the petitioner are from 2018 sales. They are not qualifying sales for the 2019 tax year." She did not otherwise address their comparability.

Findings of Fact:
The subject property is a 1,725 square foot, single-story, single-family residence on 0.20 acres in Surfside Estates in NB 1110.

Of the eight comparable properties provided in the Assessor's Answer, the average sale price was \$258,562.50, average build year March 2003, average size 1,592 square feet, and an average sale price of \$132.13 per square foot. This compares with the subject property's assessed value of \$268,000, built in 2013, 1,725 square feet, with \$177 per square foot of improvement.

The petitioners' four comparable properties lacked reference to the size or character of the improvements, if any, or any discussion of what compares and what it means. The average sale price given by the petitioner is \$205,881.

The fact that two of the petitioners' comparable properties had the same unusual sale price, \$201,713, made me wonder whether this was a typographic error. TaxSifter lists the following sale prices for the petitioners' comparable properties:

77004004006, \$235,000

77002004014, \$257,180

77008002001, \$199,000

77013005028, \$235,000

This averages to \$231,545.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ." RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW

84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

Ms. Howard is incorrect in her position that sales after the January 1, 2018, valuation date are irrelevant. WAC 458-14-087 makes them relevant. The senior appraiser is in a different position at a hearing on a petition than when she was making the original assessment. The original assessment can only use comparable sales within the five years prior to the January 1 date, according to RCW 84.40.030. However, when it comes to addressing the petition, both parties may use sales within five years either prior or subsequent to the January 1 date, according to WAC 458-14-087. However, sales subsequent to the January 1 date must be interpreted according to what the sale price would have been back on January 1. The petitioners' proposed comparable properties are admissible to this hearing.

The petitioners do not provide enough clear, cogent, and convincing evidence to prove that the assessor is in error in her assessment of the subject property, even assuming the truth of their report. They have not demonstrated any error on the part of the assessor, nor have they prevailed on proving that their own estimate is correct by clear cogent and convincing evidence.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$36,000 for the land and \$232,000 for the improvements, for a total assessed value of \$268,000.

DATED MARCH 25 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 4 HEARING TIME: START 9:30am END 9:45

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-009

HEARING TIME: 09:30

PROPERTY OWNERS: Michael & Donna Ayers

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 77023000004

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$55,000.00	LAND	\$	LAND	\$ <u>43,000</u>
Improvement:	\$263,600.00	IMPR	\$	IMPR	\$ <u>203,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$318,600.00	TOTAL	\$	TOTAL	\$ <u>246,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>55,000</u>
IMPR	\$	<u>263,600</u>
PERS PROP	\$	
TOTAL	\$	<u>318,600</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Michael & Donna Ayers

Mailing Address: 31902 J Place
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 77023000004

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-009

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$55,000.00
Assessor Improvement: \$263,600.00
TOTAL: \$318,600.00

Board of Equalization (BOE) Determination

BOE Land: \$55,000.00
BOE Improvement: \$263,600.00
TOTAL: \$318,600.00

Those in attendance at the hearing and findings:

Michael Ayers, petitioner, and Cindy Howard, Senior Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Michael and Donna Ayers
Petition 18-009
Parcel 77023000004, 31902 J Place, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 9:30 a.m.

Present:
Michael Ayers, Petitioner
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, June 17, 2018
Assessor's Answer, October 11, 2018
Taxpayer's "Sheet 1" supplement, February 22, 2019

Testimony given:
Michael Ayers, Petitioner
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$55,000
Improvements: \$263,600
Total: \$318,600

Taxpayer's estimate:
Land: \$43,000
Improvements: \$203,000
Total: \$246,000

Summation of evidence presented:
In their petition, Michael and Donna Ayers provided examples of 13 sales of properties that they argued were comparable – six selected from the County records and seven from MLS listings for 2017. The Ayers argued in their petition that MLS sales data should be admissible in the hearing. They argued that their property's loss of ocean view should be factored into its assessed value and wasn't. They also dispute the assessor's understanding of the size of the house, maintaining that it is 1,711 square feet rather than 1,798. The Ayers dispute the assessor's evaluation that the house is "of quality construction." They conclude that the average price per square foot of comparable properties sold in the past relevant years is \$147.75 and thus their property should be valued at \$246,000.

Ms. Howard's Answer provides eight examples of properties that have sold within the previous three years that she says are more comparable. She says that the assessor's records state that the

home has 1,798 square feet. She says that someone from the office visited the property in September 2018 and noted that the view was “still there and perhaps better now since the trees the Petitioner complained about have been cut down.” Ms. Howard said that the properties that Mr. Ayers supplied as comparable were not. While they list Mr. Ayers’ property as good quality 12-year-old home, Ms. Howard said that Mr. Ayers’ comparable properties are of average to average/good quality, one was a manufactured home, and a couple were single story without an ocean view.

Ms. Howard’s spreadsheet of eight comparable properties provides the following data: The average sale price of these properties was \$269,687.50, where they have valued the Ayers’ property at \$318,600. The eight properties had an average build date of 1998 and improvement size of 1,531, where the Ayers’ property was built in 2006 and has a total area – according the assessor – of 1,798 square feet. The average sale price per square foot was \$178, where they valued the Ayers’ residence at \$177 per square foot. It should be noted that there are no duplicates between the Ayers’ and the assessor’s list of comparable properties.

Mr. Ayers testified under oath that the properties that he supplied as comparable were in fact comparable. He repeated that his property lacked an ocean view. He supplied a new document, which was admitted into evidence without objection by the deputy assessor. In this document, Mr. Ayers has taken six Surfside properties and his own to demonstrate that the percentage of increase from assessed value in 2017 to 2018 varied from 12% to 19% on others’ properties and 26 % on his own. He included figures that show a 10% across the board increase between 2018 and 2019, leaving him with a 38.28% increase between 2017 and 2019, where his neighbors increased from 23% to 31%.

Ms. Howard testified that the example properties provided by Mr. Ayers were not comparable for purposes of assessing sale value. She testified that the lot referenced by Mr. Ayers as being identical and proximate to his was dissimilar. She testified that the various quality issues identified by Mr. Ayers were taken into account in the appraisal. Ms. Howard also explained the difference between the 10% across the board tax increase of one year, versus the variable increase in tax rate in the year that this district had a more detailed appraisal of differing properties.

Uncontested findings of fact:

The subject property has a single-family residence built in 2006 sitting on 0.19 acre in the NB 1110.

Contested findings of fact:

While the Petitioners asserted that the subject property residence was 1,711 square feet, they provided no corroborative evidence. The deputy assessor testified that their records indicate that the residence was 1,798 square feet. It is surprising that this basic figure should still be at issue 12 years following the entry of this building on the tax rolls. The Ayers have not proved by clear, cogent and convincing evidence that the area of their house is not 1,798.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

Mr. Ayers did not provide a detailed comparison of why his comparable properties are truly comparable to his property, and specifically why the assessor’s comparable properties are not. The eight properties provided by the assessor as comparable to that of Mr. and Ms. Ayers had an average sale price per square foot of \$178. They have appraised the Ayers’ property at \$177 per square foot. This is pretty close. While the comparable properties vary slightly from that of Mr. and Ms. Ayers, there has been no argument that they are factually incomparable.

Mr. and Ms. Ayers have not provided clear, cogent and convincing evidence that the assessor’s valuation of their property is in error, and therefore have not met their burden to prevail in their petition.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$55,000 for the land and \$263,600 for the improvements, for a total assessed value of \$318,600.

DATED MARCH 25 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # SA HEARING TIME: START 10am END 10:28

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-016A

HEARING TIME: 10:00

PROPERTY OWNERS: John & Peggy Ebert

PRESENT: YES ☒ NO ☐

(via phone)

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Brooke Andrews, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 77002004008

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$34,700.00	LAND	\$	LAND	\$ <u>26,700</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$34,700.00	TOTAL	\$	TOTAL	\$ <u>26,700</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>34,700</u>
IMPR	\$	<u>8</u>
PERS PROP	\$	
TOTAL	\$	<u>34,700</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): John & Peggy Ebert

Mailing Address: 900 NE Rimrock Dr
Bremerton, WA 98311-

Other Parties:

Tax Parcel No(s): 77002004008

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-016A

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$34,700.00
Assessor Improvement: \$0.00
TOTAL: \$34,700.00

Board of Equalization (BOE) Determination

BOE Land: \$34,700.00
BOE Improvement: \$0.00
TOTAL: \$34,700.00

Those in attendance at the hearing and findings:

John Ebert, petitioner, was present via a telephone conference call, and Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

John and Peggy Ebert
Petition 18-016A
Parcel 77002004008, 30612 H St, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 10:00 a.m.

Present at hearing:
John Ebert, Petitioner (via telephone)
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, July 2, 2018
Assessor's Answer, October 25, 2018
Documents provided by petitioner to Board of Equalization received January 22, 2019.

Testimony given:
John Ebert, Petitioner
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$34,700
Improvements: \$0
Total: \$34,700

Taxpayer's estimate:
Land: \$26,700
Improvements: \$0
Total: \$26,700

Summation of evidence presented:
In his petition, John Ebert stated, "Septic installed 25 years ago is not up to code and requires complete replacement for any residential development."

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "I have reviewed the Board of Equalization petition for the subject parcel along with comparable sales and market data. I do not believe a value reduction is warranted in this case. Comparable sales have shown that the use of the septic system (whether for RV only or for future residential purposes) does not show a difference in the market. Many purchasers are looking for a lot for RV use only." Ms. Andrews also supplied a list and a spreadsheet of recent sales of comparable properties.

Mr. Ebert responded with a spreadsheet of properties that sold recently, with a helpful map of their locations.

Mr. Ebert testified that he installed the septic in the mid 1990s. He said that Woody's had given him a ballpark figure of \$10,000 to bring the current system up to code. This estimate could change depending on the current state of the septic system.

Findings of Fact:

An analysis of the spreadsheet that Ms. Andrews provided reveals the following. The three comparable properties have an average size of .21 acre and sold for an average of \$38,500, for a price per acre of \$183,333. The subject parcel is .24 acre with a valuation of \$34,700 or \$144,553 per acre. If one adds the three sales of four parcels as cited by Mr. Ebert, the total average of comparable properties now becomes .19 acre selling for \$151,804 per acre.

This total cost per acre of all the comparable property sales is less than the assessor's valuation per acre of the subject property.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ." RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”
WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. Use of the petitioner’s comparable properties along with those of the appraiser demonstrates that the assessment is not out of line. This is true regardless of whether the value of a functioning septic system is included. The petitioner has not presented clear, cogent and convincing evidence that the assessor’s valuation is in error.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$34,700 for the land and \$0 for the improvements, for a total assessed value of \$34,700.

DATED MARCH 25 2019.



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET 10:28

RECORDING # 56 HEARING TIME: START 10am END 11:01

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-016B

HEARING TIME: 10:00

PROPERTY OWNERS: John & Peggy Ebert

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 77017001016

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$112,200.00	LAND	\$	LAND	\$ <u>93,000</u>
Improvement:	\$240,000.00	IMPR	\$	IMPR	\$ <u>169,800</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$352,200.00	TOTAL	\$	TOTAL	\$ <u>262,800</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>112,200</u>
IMPR	\$	<u>240,000</u>
PERS PROP	\$	
TOTAL	\$	<u>352,200</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): John & Peggy Ebert

Mailing Address: 900 NE Rimrock Dr
Bremerton, WA 98311-

Other Parties:

Tax Parcel No(s): 77017001016

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-016B

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$112,200.00
Assessor Improvement: \$240,000.00
TOTAL: \$352,200.00

Board of Equalization (BOE) Determination

BOE Land: \$112,200.00
BOE Improvement: \$240,000.00
TOTAL: \$352,200.00

Those in attendance at the hearing and findings:

John Ebert, petitioner, was present via a telephone conference call, and Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

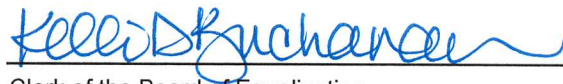
Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: **4/3/19**



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

John and Peggy Ebert
Petition 18-016B
Parcel 77017001016, 34601 F Place, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 10:28 a.m.

Present at hearing:
John Ebert, Petitioner (via telephone)
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, July 2, 2018
Assessor's Answer, January 18, 2019
Documents provided by petitioner to Board of Equalization received January 22, 2019.

Testimony given:
John Ebert, Petitioner
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$112,200
Improvements: \$240,000
Total: \$352,200

Taxpayer's estimate:
Land: \$93,000
Improvements: \$169,800
Total: \$262,800

Summation of evidence presented:
In his petition, John Ebert states that "Assessed value not in line with comparable sales." Mr. Ebert also provided a spreadsheet with three property sales along with a brief analysis.

In the Assessor's Answer, Exhibit A, Senior Appraiser Cindy Howard stated that "The subject property is a one story 2,070 square feet home with an 865 square foot partitioned basement. It is located on 60 front feet of mean high tide ocean front property. The property has a very good ocean view. The building permit for this property was taken out October 2015. The home was inspected for new construction in July 2016, July 2017 and July 2018. Each year the value was updated for the estimated percent complete. This home was estimated to be 70% complete as of July 31, 2018. A conservative estimate was given because the home was still under construction. The kitchen cabinets had been installed at the July 2018 inspection however, the owner claimed

to have unresolved issues with the supplier so that value was not added for the 2018 new construction.”

Ms. Howard also noted in her Answer that the properties that Mr. Ebert offered in his petition as comparable are for undeveloped ocean front land sales.

Exhibit B to the Assessor’s Answer presents six properties nearby that have sold recently. It is impossible to determine their average acreage because the land size was not given in the same measure. Some are listed by Acreage, others by “FF”, with no conversion or common figure. Thus it is impossible to determine the average price per square foot of the total land. The six properties average 2,251 square feet of residence area, and average \$108 per square foot of building area. The spreadsheet lists “Building value at sale” but provides no explanation for method of valuation. Real property is sold for one figure including both land and improvements. How was ‘building value at sale’ determined? If one were to subtract building value at sale from the total sale price, one gets \$73,700, \$66,100, \$105,000, \$147,700, \$227,800, and \$84,900 per comparable property, respectively. There is no pattern, other than the land value of “canal ocean side” was clearly less than ocean front or ocean view.

Finally, this spreadsheet should illustrate that the subject property value is reduced by 70% (for being 70% complete) in comparison with the other properties. Instead, the spreadsheet says that the average price per square foot of building only is \$108, while the 70% complete property is \$116 per square foot of valuation. Why would an incomplete building be worth less per square foot than a completed building? Depreciation? At a 70% value of \$240,000, the completed improvement should be worth \$342,857, and with the land value of \$112,200, the total property value after completion would be \$455,057. No other property in Exhibit B comes close to those values.

Mr. Ebert supplemented his petition with a response on January 22, 2019. In this he states that his property has no view and was not built in 2016 because it has been under construction. Mr. Ebert explained how he arrived at valuing his land at \$93,000. He took the average sale price per parcel (\$78,000) adjusted for development cost and applied that to his own, with the addition of adding \$15,000 value for having installed utilities, for a total of \$93,000. Mr. Ebert also provides a list of selected comparable properties to develop a proposed “sale price allocated to improvement \$K” Mr. Ebert fails to cite parcel number or otherwise identify the property in this analysis. The attached map does not include these addresses. Thus it is impossible to determine whether these properties are in fact comparable, or to evaluate the precision of the allocation of price to improvement. It appears that one set of data is used to value the land alone, and another set of data used to value the improvements, but the second set of data is not tied to the same methodology, or any other discernable methodology.

Mr. Ebert testified concerning his analysis of the adjacent land sales and what that means for the value of his property without improvements. Mr. Ebert questioned the meaning of “70% complete” for a property valuation.

Ms. Howard testified that 70% of completion means that the value of the unfinished house is 70% of the value of the complete house. She explained to Mr. Ebert what “new value” meant and how a new construction checklist is used to determine the degree of completion.

Mr. Ebert testified that he did not believe that he could get a buyer to pay 70% of the value of a complete residence for the place as it stood then.

Findings of Fact:

The senior appraiser has valued the subject property at \$352,200: \$240,000 for the 70% complete residence and \$112,200 for the land alone. The subject property is a one story 2,070 square feet home with an 865 square foot partitioned basement. It is located on 60 front feet of mean high tide ocean front property.

I assume that the basis for the appraiser’s valuation is the general market value rise from the subject property’s previous valuation.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor's valuation. The petitioner's analysis of the valuation of his property as unimproved land that has been improved does not overcome the presumption that the assessor's valuation is correct. The petitioner has not presented enough evidence of other comparable properties, reduced by 70%, to demonstrate by a clear, cogent and convincing manner that the assessor's valuation is in error.

The assessor does not have to carry any burden of proof until after the petitioner meets his. The petitioner has failed to carry his necessary burden of proof.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$112,200 for the land and \$240,000 for the improvements, for a total assessed value of \$352,200.

DATED MARCH 25 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET 1/10/19 11:16

RECORDING # 56 HEARING TIME: START 10am END 11:01

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

HEARING TIME: 10:00

PETITION NUMBER: 18-016C

PROPERTY OWNERS: John & Peggy Ebert

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 77020002010

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$31,500.00	LAND	\$	LAND	\$ <u>28,900</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$31,500.00	TOTAL	\$	TOTAL	\$ <u>28,900</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>31,500</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>31,500</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): John & Peggy Ebert

Mailing Address: 900 NE Rimrock Dr
Bremerton, WA 98311-

Other Parties:

Tax Parcel No(s): 77020002010

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-016C

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$31,500.00
Assessor Improvement: \$0.00
TOTAL: \$31,500.00

Board of Equalization (BOE) Determination

BOE Land: \$31,500.00
BOE Improvement: \$0.00
TOTAL: \$31,500.00

Those in attendance at the hearing and findings:

John Ebert, petitioner, was present via a telephone conference call, and Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

John and Peggy Ebert
Petition 18-016C
Parcel 77020002010, 35005 J Place, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 11:01 a.m.

Present at hearing:
John Ebert, Petitioner (via telephone)
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, July 2, 2018
Assessor's Answer, October 25, 2018
Documents provided by petitioner to Board of Equalization received January 22, 2019.

Testimony given:
John Ebert, Petitioner
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$31,500
Improvements: \$0
Total: \$31,500

Taxpayer's estimate:
Land: \$28,900
Improvements: \$0
Total: \$28,900

Summation of evidence presented:
In his petition, John Ebert states that "Assessed value not in line with comparable sales." Mr. Ebert provided no comparable property sales with the petition.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "The subject is a .16-acre, ocean-view lot located in Surfside Estates. It does not have septic, power, or water. . . . The comparable sales provided in Exhibit B are all the same code as the subject (91 OV), which means they are all ocean-view lots with no septic, power, or water. They are all just slightly larger than the size of the subject lot. All but one of the comparable sales are located on the same street as the subject and are in Surfside Estates. Sale #4 is the only comparable provided that is not located on J Place. It is located on J Lane, just outside of Surfside Estates in Ocean Park Beach Replat. Sale #5 was an estate sale, and it is noted that it sold for well outside the market for similar lots."

Mr. Ebert replied with supplemental information on January 22, 2019. To summarize, Mr. Ebert said that building options are fewer on the subject property because of its small size. First, the lot must include a minimum area for septic system and drain field and second the covenants of the homeowner's association prevent building up from the small remaining available footprint. He said that the west side of the road is covered by the height restriction while the east side is not. Because of these restrictions and the slope of the subject parcel, the subject valuation should not be nearly so high as that of the comparable properties cited by the appraiser. Mr. Ebert conveniently supplied a map of the subject and comparable properties. This map also revealed topographic contouring of elevation, and demonstrated his subject property's proximity to the tsunami evacuation safe zone.

Mr. Ebert testified consistently with his written presentation. Ms. Howard adopted Ms. Andrews' Answer, and testified that the characteristics of the property, namely building restrictions and slope, were taken account of in her appraisal.

Findings of Fact:

The spreadsheet of sales of comparable properties contained in Exhibit B to the Assessor's Answer reveal the following (removing the estate sale): The average lot size is .19 acre. The average sale price for the lots was \$34,833, giving an average price per acre of \$183,332. The subject property is .16 acre. With a valuation of \$31,500, this would be valued at \$196,875 per acre, 107% of the average value of comparable sales.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ." RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. The petitioner’s analysis of the limits of his property are well taken. It does not enjoy the same building height flexibility as properties on the other side of the street. Its small size limits the development footprint because of the septic requirements. However, these characteristics together do not overcome the presumption that the assessor’s valuation is correct. Smaller properties tend to be worth more per acre than larger parcels, particularly such ‘micro-parcels.’ What the petitioner argues is a detriment, the slope, could be taken as a feature by a purchaser. The subject property is much more likely to be survivable in a tsunami.

The petitioner has failed to prove by clear, cogent and convincing evidence – a high burden of proof – that the assessment on the property is in error.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$31,500 for the land and \$0 for the improvements, for a total assessed value of \$31,500.

DATED MARCH 25 2019

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 11:20am END 11:38

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-048

HEARING TIME: 11:00

PROPERTY OWNERS: Michael & Sandra Nelson

PRESENT: YES ☒ NO ☐
via telephone

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Brocke Andrews, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 76010000090

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$73,500.00	LAND	\$	LAND	\$ <u>70,000</u>
Improvement:	\$208,800.00	IMPR	\$	IMPR	\$ <u>195,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$282,300.00	TOTAL	\$	TOTAL	\$ <u>265,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>73,500</u>
IMPR	\$	<u>208,800</u>
PERS PROP	\$	
TOTAL	\$	<u>282,300</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Michael & Sandra Nelson

Mailing Address: 29108 H St
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 76010000090

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-048

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$73,500.00
Assessor Improvement: \$208,800.00
TOTAL: \$282,300.00

Board of Equalization (BOE) Determination

BOE Land: \$73,500.00
BOE Improvement: \$208,800.00
TOTAL: \$282,300.00

Those in attendance at the hearing and findings:

Sandra Nelson, petitioner, was present via a telephone conference call, and Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Michael and Sandra Nelson
Petition 18-048
Parcel 76010000090, 29018 H Street, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 11:20 a.m.

Present at hearing:
Sandra Nelson, Petitioner (via telephone)
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 30, 2018
Assessor's Answer, October 11, 2018

Testimony given:
Sandra Nelson, Petitioner
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$73,500
Improvements: \$208,800
Total: \$282,300

Taxpayer's estimate:
Land: \$70,000
Improvements: \$195,000
Total: \$265,000

Summation of evidence presented:
In her petition, Sandra Nelson states, "Sale figures for 2017 don't support the true and fair value. See attached documentation." Ms. Nelson provided six examples of property sales in 2017, along with their respective county TaxSifter assessor pages.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews gave three examples of property sales to compare with the assessment and stated, "The subject property consists of a 2,160 square-foot-dwelling with a built-in garage and also a detached garage. It was built in 1995. This parcel sits on three lots, all totaling .34 acres. These lots are valued as one total site. This site is located just outside of Surfside Estates in the Ocean Park Beach Replat. It is right across the street from the ocean-front lots. . . . The comparable sales that the petitioner provided were all outside of the general area neighborhood area. One of the sales was a manufactured home, which is not a good comparison to the subject since the subject is not a manufactured home. The most comparable sales would be in the Ocean Beach Replat and Surfside area."

Ms. Nelson testified that she does not agree with the appraiser that her comparable properties are not in fact comparable. She said that her property is outside Surfside, and Surfside properties are always higher in sales and prices. She said that the appraiser's comparable properties are in Surfside and all have ocean views.

Ms. Andrews testified that she agrees, the property sales she used to compare with the assessed value are not exactly similar, however it is hard to find properties that are exactly comparable. So she looks at sales in areas that are similar and makes allowances. With her comparable properties, the ocean beach is close because this property has nearby ocean beach access. The most similar to the subject property in Ms. Andrews's opinion is within the Surfside HOA.

Ms. Nelson and Ms. Andrews discussed lots having multiple parcels, but that multiple parcels cannot necessarily be developed separately.

Findings of Fact:

Ms. Andrews Exhibit B to the Assessor's Answer contains a spreadsheet with her comparable properties. An analysis reveals that the average of the comparable properties has .22 acre, has improvements of 2,059 square feet, and sold for \$312,667. Dividing the sales price, first by improvement area and then by total area, reveals that the average property sold for \$155 per square foot of improvement area and \$33 per square foot of land area. All of Ms. Andrews's comparable properties were north of the subject property in the Surfside HOA area.

Ms. Nelson provided a list of comparable properties and the Assessor TaxSifter sheet. (For purposes of this discussion, I have not considered the sole comparable property that was a manufactured home as it is not comparable.) By adding the data from the Appraiser TaxSifter sheet to these same properties, I was able to determine that the average of her properties were .35 acre with a residence of 1,755 square feet, selling for \$210,100. This meant that the average of her properties sold for \$120 per square foot of residence and \$14.4 per square foot of land. Only one of Ms. Nelson's properties was anywhere near the ocean. One was somewhat near the bay. All the rest were in the middle of the peninsula and all were significantly farther south than the subject property.

If one were to average the value off all comparable properties offered by both properties, the average land size was .30 acre, with improvements of 1,868 square feet, selling for an average of \$248,563. Thus the average comparable property of all sold for \$133 per square foot of improvement and \$21.25 per square foot of land.

The subject property sits on .34 acre of land with improvements of 2,160 square foot. With a valuation of \$282,300, the "cost" per square foot of improvement is \$131 and per square foot of land is \$20. The assessed value is lower than the average value per square foot of all comparable properties – 98% and 94% respectively.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged

with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. It is true that the appraiser justified the assessment based on comparable properties to the north in the more expensive Surfside neighborhood, however the assessment is lower than the average Surfside values. The petitioner cited comparable property sales farther south in areas not so near the ocean as the subject property. Property values on the peninsula are proportional to proximity to the ocean first, and the bay second. When one averages the characteristics of all the comparable properties offered by both the petitioner and the appraiser, the subject property’s assessed value is quite close to those averages. The petitioner has not provided clear, cogent and convincing evidence that the assessment on the subject property is in error.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$73,500 for the land and \$208,800 for the improvements, for a total assessed value of \$282,300.

DATED MARCH 25 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7^A HEARING TIME: START 1:40pm END 1:49

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-038A

HEARING TIME: 13:30

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

for Connie Williams, Appraiser

PRESENT: YES ☒ NO ☒

Brocke Andrews, Appraiser

Present ☒ *yes*

PARCEL: 13100891071

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$54,300.00	LAND	\$	LAND	\$ <u>47,200</u>
Improvement:	\$162,500.00	IMPR	\$	IMPR	\$ <u>141,300</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$216,800.00	TOTAL	\$	TOTAL	\$ <u>188,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>54,300</u>
IMPR	\$	<u>162,500</u>
PERS PROP	\$	
TOTAL	\$	<u>216,800</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 13100891071

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-038A

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$54,300.00
Assessor Improvement: \$162,500.00
TOTAL: \$216,800.00

Board of Equalization (BOE) Determination

BOE Land: \$54,300.00
BOE Improvement: \$162,500.00
TOTAL: \$216,800.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser, was present at the hearing for Connie Williams, Chief Appraiser of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038A
Parcel 13100891071, 471 Bay Center Road, Bay Center, WA

Hearing:
Friday, February 22, 2019 @ 1:40 p.m.

Present at hearing:
Brooke Andrews, Appraiser, for Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petition, June 26, 2018
Assessor's Answer, January 22, 2019

Testimony given:
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$54,300
Improvements: \$162,500
Total: \$216,800

Taxpayer's estimate:
Land: \$47,200
Improvements: \$141,300
Total: \$188,500

Summation of evidence presented:
In her petition, Caroline Harding describes the many flaws of this property and her remediation of it over the years. She says that the value of the land should be adjusted to \$47,200, the same as she advocated in the prior year. She wrote, "There have been no improvements to the home since 2005. The roof is in need of replacement at this time which will be a cost of upwards of \$15,000 that I am putting off as long as I can. The interior and exterior trim are both in need of painting and carpeting needs to be placed in the upstairs bedroom. This home needs a lot of work, inside and out." She listed four properties, their location, and their sale price (along with valuations of three), but did not explain how they compared with her property. She provided twelve photographs of the subject property.

In Exhibit B of the Assessor's Answer, Chief Appraiser Connie Williams stated, "The issues described by the petitioner have been noted and addressed in the overall assessed value. The appraiser has reviewed the property record information with the petitioner. The house is partially unfinished upstairs and partially just attic space. The reason for the increase in assessed

value was based on an overall market adjustment due to a statistical analysis of the area. The petitioner has appeals all properties in her ownership. The issues have been addressed.”

When questioned whether she had anything to add to Ms. Williams’ written report, Brooke Andrews testified that Ms. Williams had already addressed depreciation in the valuation of this property. She said that Ms. Williams had discussed with the petitioner the portions of the building that were unfinished. She said that the photographs illustrated the degree of finish, but that this was not new information, and thus the appraisal wouldn’t change.

Findings of Fact:

Ms. Williams provides a spreadsheet of recent property sales that are comparable to the subject property. The fourteen other properties are in areas not too different from the subject property’s neighborhood. They average to be a 3.9-acre parcel with a 1,629-square-foot house that sold for \$165,500, giving an average value of \$101.59 per square foot of residence. The subject property is a 2.44-acre parcel with a 2,130-square-foot residence, valued by the assessor at \$216,800. This would place the appraiser’s value of the residence as \$101.78 per square foot, a 0.18668% difference from the average.

While the petitioner supplied a list of other properties that have sold, she has not explained how this list disproves the appraiser’s valuation.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$54,300 for the land and \$162,500 for the improvements, for a total assessed value of \$216,800.

DATED MARCH 25 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 70 HEARING TIME: START 1:49 END 1:52

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-038B

HEARING TIME: 13:30

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO Y

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO Y

for Connie Williams Appraiser

PRESENT: YES X NO ✓

Brodie Andrews, Appraiser

present ✓

PARCEL: 71002001005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$22,000.00	LAND	\$	LAND	\$ <u>17,500</u>
Improvement:	\$28,800.00	IMPR	\$	IMPR	\$ <u>23,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$50,800.00	TOTAL	\$	TOTAL	\$ <u>40,500</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>22,000</u>
IMPR	\$	<u>28,800</u>
PERS PROP	\$	
TOTAL	\$	<u>50,800</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7 C HEARING TIME: START 1:52 END 1:54

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

HEARING TIME: 13:30

PETITION NUMBER: 18-038C

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

for Connie Williams, Appraiser

PRESENT: YES ✓ NO ✓

Brocke Andrews, Appraiser

present yes ✓

PARCEL: 71002001008

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$5,500.00	LAND	\$	LAND	\$ <u>5,000</u>
Improvement:	\$1,900.00	IMPR	\$	IMPR	\$ <u>500</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$7,400.00	TOTAL	\$	TOTAL	\$ <u>5,500</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>5,500</u>
IMPR	\$	<u>1,900</u>
PERS PROP	\$	
TOTAL	\$	<u>7,400</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71002001005

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-038B

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$22,000.00
Assessor Improvement: \$28,800.00
TOTAL: \$50,800.00

Board of Equalization (BOE) Determination

BOE Land: \$22,000.00
BOE Improvement: \$28,800.00
TOTAL: \$50,800.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser, was present at the hearing for Connie Williams, Chief Appraiser of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71002001008

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-038C

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$5,500.00
Assessor Improvement: \$1,900.00
TOTAL: \$7,400.00

Board of Equalization (BOE) Determination

BOE Land: \$5,500.00
BOE Improvement: \$1,900.00
TOTAL: \$7,400.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser, was present at the hearing for Connie Williams, Chief Appraiser of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038 B & C
Parcels 71002001005 and 71002001008 (adjacent properties) Lot 5, Block 1 & Lot 8, Block 1,
Bay Center, WA

Hearing:
Friday, February 22, 2019 @ 1:49 p.m.

Present at hearing:
Brooke Andrews, Appraiser, for Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petitions, June 25, 2018
Assessor's Answers, January 14, 2019

Testimony given:
Brooke Andrews, Appraiser

#71002001005 "B"
Assessor's determination:
Land: \$22,000
Improvements: \$28,800
Total: \$50,800

Taxpayer's estimate:
Land: \$17,500
Improvements: \$23,000
Total: \$40,500

#71002001008 "C"
Assessor's determination:
Land: \$5,500
Improvements: \$1,900
Total: \$7,400

Taxpayer's estimate:
Land: \$5,000
Improvements: \$500
Total: \$5,500

Summation of evidence presented:
In her petition in "B", Caroline Harding said, "There is one manufactured home on this lot and one wood-sided single-car garage. The garage has little or no value as can be seen in the photos

I sent taken September 2015.” The record does not include photos. If these photos were submitted for prior appeals, they would not be saved for later appeals. Ms. Harding said that the manufactured home is 40 years old. She argues that the value of that place should be depreciating, rather than appreciating. She also cited evidence that she submitted in earlier appeals but was not submitted for this appeal. She said that a nearby lot sold for \$17,500 in July 2016. On this basis, she asks that the value of this property be reduced to \$17,500 for the land and \$23,000 for the mobile home as it was valued in the prior assessment.

In her petition “C”, Ms. Harding states that this property has one old building that has little or no value. She cites evidence submitted in 2015 that was probably destroyed according to document retention laws. Because of the disrepair of the building, she says that it should be valued at \$500 rather than \$1,900. She says that because this parcel is adjacent to the subject parcel of petition “B”, it should be reduced in value from \$5,500 to \$5,000.

In Exhibit B of the Assessor’s Answer to both petitions B & C, Chief Appraiser Connie Williams stated, “The reason for the recent increase in assessed value is based on an overall market adjustment due to a statistical analysis of the area. The value will likely change each year while the market in Pacific County continues to change.” She responded to Ms. Harding’s argument about the depreciation of the mobile home that with the increased general market, the value of the mobile home is in fact going up. Ms. Williams also states that the current assessment was based on an assumption that the sidings and windows needed replacing. However, the petition shows that they have been replaced, increasing the value. Finally, she cites a spreadsheet illustrating that the valuation of the subject property is not significantly different from the actual recent sales of comparable properties.

When questioned whether she had anything to add to Ms. Williams’ written report, Brooke Andrews stated that the building in petition “C” was a detached garage in low condition, so she gave it the flat value of \$1,900 derived from market data.

Findings of Fact:

Ms. Harding argues that the value of her mobile home should be going down, not up. She points to another similar property that sold for \$17,500, 80% of the appraised value of the subject property. She argues the value of a building with no supporting evidence.

The spreadsheet of similar property sales by Ms. Williams demonstrates the following: The eight properties compared are from neighborhoods not dissimilar to the subject property. Of the eight, the average land size is .45 acre holding a 1,042 square foot mobile home built in 1979 selling for \$67,431. This means that the average property sold for \$149,846 per acre or \$64.71 per square foot of mobile home. Ms. Williams combined the property in Ms. Harding’s 18-038C petition with this one, because it is adjacent and creates a better basis of comparison with recent sales. The subject property is .25 acre holding a 960-square-foot mobile home built in 1985. The assessor’s combined value is \$58,200, which is \$232,800 per acre or \$60.13 per square foot of mobile home. The assessed value of the subject property is not significantly different from the average value of the similar properties.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error. Though the appraiser does not have any burden to carry in this petition, her evidence demonstrates that the valuation is reasonable.

Proposed decision:

BOE 18-038B – The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$22,000 for the land and \$22,800 for the improvements, for a total assessed value of \$50,800.

BOE 18-038C – The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$5,500 for the land and \$1,900 for the improvements, for a total assessed value of \$7,400.

DATED MARCH 25 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7^D HEARING TIME: START 1:54 END 1:57

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

HEARING TIME: 13:30

PETITION NUMBER: 18-038D

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO Y

for Connie Williams
Brooke Andrews, Appraiser

PRESENT: YES ~~YES~~ NO ✓
present yes ✓

PARCEL: 71027000002

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$28,800.00	LAND	\$	LAND	\$ <u>25,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$28,800.00	TOTAL	\$	TOTAL	\$ <u>25,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>28,800</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>28,800</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71027000002

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-038D

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$28,800.00
Assessor Improvement: \$0.00
TOTAL: \$28,800.00

Board of Equalization (BOE) Determination

BOE Land: \$28,800.00
BOE Improvement: \$0.00
TOTAL: \$28,800.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser, was present at the hearing for Connie Williams, Chief Appraiser of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038D
Parcel 71027000002, Willapa Bay Estates, Lot 2, Bay Center, WA

Hearing:
Friday, February 22, 2019 @ 1:54 p.m.

Present at hearing:
Brooke Andrews, Appraiser, for Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petition, June 25, 2018
Assessor's Answer, January 14, 2019

Testimony given:
None

Assessor's determination:
Land: \$28,800
Improvements: \$0
Total: \$28,800

Taxpayer's estimate:
Land: \$25,000
Improvements: \$0
Total: \$25,000

Summation of evidence presented:
In her petition, Caroline Harding said that "Lot basically unusable due to KOA next door." Her petition contains a note by Clerk Kelli Buchanan "Per Caroline Comparable sales not in line with assessed value."

In Exhibit B of the Assessor's Answer, Chief Appraiser Connie Williams stated, "The reason for the recent increase in assessed value is based on an overall market adjustment due to a statistical analysis of the area. The value will likely change each year while the market in Pacific County continues to change. The assessed value is based on market sales.

"The petitioner states that 'the lot is basically unusable due to the KOA next door'. The petitioner has not supplied any evidence to support that statement. There is no market data that I am aware of that supports that statement. . . The petitioner also states that 'comparable sales not in line with assessed value' but supplied no evidence to support that statement. . . ."

When questioned whether she had anything to add to her written report, Ms. Williams stated that she did not."

Findings of Fact:

Ms. Harding argues the value of her property with no supporting evidence. The hearing should have evidence presented to support arguments if those arguments are to prevail.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error. Though the appraiser does not have any burden to carry in this petition, her evidence demonstrates that the valuation is reasonable.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$28,800 for the land and \$0 for the improvements, for a total assessed value of \$28,800.

DATED MARCH 25 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7^E HEARING TIME: START 1:57 END 1:59

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-038E

HEARING TIME: 13:30

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Brocke Andrews, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 77011005002

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$29,000.00	LAND	\$	LAND	\$ <u>29,000</u>
Improvement:	\$54,600.00	IMPR	\$	IMPR	\$ <u>44,600</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$83,600.00	TOTAL	\$	TOTAL	\$ <u>73,600</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>29,000</u>
IMPR	\$	<u>44,600</u>
PERS PROP	\$	
TOTAL	\$	<u>83,600</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 77011005002

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-038E

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$29,000.00
Assessor Improvement: \$54,600.00
TOTAL: \$83,600.00

Board of Equalization (BOE) Determination

BOE Land: \$29,000.00
BOE Improvement: \$54,600.00
TOTAL: \$83,600.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038E
Parcel 77011005002, 33201 I Street, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 1:57 p.m.

Present at hearing:
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 30, 2018
Assessor's Answer, October 31, 2018

Testimony given:
None

Assessor's determination:
Land: \$29,000
Improvements: \$54,600
Total: \$83,600

Taxpayer's estimate:
Land: \$29,000
Improvements: \$44,600
Total: \$73,600

Summation of evidence presented:
In her petition, Caroline Harding describes many faults of this property. Foundation, siding, rot, floods, leaks, tiling, bad tenant issues. She offers her own valuation of \$73,600. Unfortunately for Ms. Harding, evidence of the state of the property is not evidence of what someone would pay for it.

In Exhibit B of the Assessor's Answer, Appraiser Brooke Andrews stated, "The subject property is a fair-to-average quality, fair condition, 1,094 square-foot single-family residence with a 400 square-foot detached garage, built in 1976. It sits on a .18-acre lot in Surfside Estates. Current notes from the petitioner indicate the need for interior structure repair due to faulty remodeling, as well as rot in the kitchen walls and floor. These issues have already been addressed in the current assessed value with the appropriate depreciation given for those issues."

When questioned whether she had anything to add to her written report, Ms. Andrews said that she did not.

Findings of Fact:

Ms. Harding argues the value of her property with no supporting evidence. The hearing should have evidence presented to support arguments if those arguments are to prevail.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error. Though the appraiser does not have any burden to carry in this petition, her evidence demonstrates that the valuation is reasonable. If the petitioner wishes to prevail on her valuation appeals, she should provide evidence of comparable sales, and analyze how those comparable sales actually compare to her subject property. It would be helpful to her petition if she were to include a precise cost to cure evidenced by estimates or costs of materials.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$29,000 for the land and \$54,600 for the improvements, for a total assessed value of \$83,600.

DATED MARCH 25 2014



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7^F HEARING TIME: START 1:59 END 2:02

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-038F

HEARING TIME: 13:30

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Brooke Andrews, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 77011005003

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$29,000.00	LAND	\$	LAND	\$ <u>29,000</u>
Improvement:	\$61,800.00	IMPR	\$	IMPR	\$ <u>58,900</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$90,800.00	TOTAL	\$	TOTAL	\$ <u>87,900</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>29,000</u>
IMPR	\$	<u>61,800</u>
PERS PROP	\$	
TOTAL	\$	<u>90,800</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 77011005003

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-038F

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$29,000.00
Assessor Improvement: \$61,800.00
TOTAL: \$90,800.00

Board of Equalization (BOE) Determination

BOE Land: \$29,000.00
BOE Improvement: \$61,800.00
TOTAL: \$90,800.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19


Chairperson (or Authorized Designee)


Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038F
Parcel 77011005003, 33205 I Street, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 1:59 p.m.

Present at hearing:
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 25, 2018
Assessor's Answer, October 31, 2018

Testimony given:
None

Assessor's determination:
Land: \$29,000
Improvements: \$61,800
Total: \$90,800

Taxpayer's estimate:
Land: \$29,000
Improvements: \$58,900
Total: \$87,900

Summation of evidence presented:
In her petition, Caroline Harding describes her property. She provided 14 photographs to illustrate her description. Unfortunately for Ms. Harding, a description of the property is not evidence of what someone would pay for it on January 1, 2018. Ms. Harding cites one example of a comparable sales, a 784-square-foot residence a few blocks away that sold for \$72,400 in February 2017.

In Exhibit B of the Assessor's Answer, Appraiser Brooke Andrews stated, "The subject property is a fair-to-average quality, average condition, 750 square-foot single-family residence, built in 1976. It sits on a .18-acre lot in Surfside Estates. It has a residential loft area, and much of the interior has not been updated. The exterior has had some updates, including newer shake siding and windows."

When questioned whether she had anything to add to her written report, Ms. Andrews said that she did not.

Findings of Fact:

Ms. Andrews provides a spreadsheet of four comparable properties that sold recently. The average property was .21 acre holding a 910 square-foot single-family residence that sold for \$129,250. This means that the purchaser paid \$615,476 per acre or \$142 per square foot of cabin. Ms. Andrews has appraised the subject property, .18 acre of land with a 750-square foot residence at \$90,800. This is \$504,444 per acre or \$121 per square foot of improvement. Both subject values are less than the average value, reflecting that the average is in a slightly more desirable area.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor's valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error. Though the appraiser does not have any burden to carry in this petition, her evidence demonstrates that the valuation is reasonable.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$29,000 for the land and \$61,800 for the improvements, for a total assessed value of \$90,800.

DATED MARCH 25 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 76 HEARING TIME: START 202 END 2:05

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 2/22/2019

PETITION NUMBER: 18-038G

HEARING TIME: 13:30

PROPERTY OWNERS: Caroline Harding

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Brooke Andrews, Appraiser

PRESENT: YES ✓ NO _____

PARCEL: 77011005004

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 2/22/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$14,700.00	LAND	\$	LAND	\$ 14,000
Improvement:	\$500.00	IMPR	\$	IMPR	\$ 500
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$15,200.00	TOTAL	\$	TOTAL	\$ 14,500

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	14,700
IMPR	\$	500
PERS PROP	\$	
TOTAL	\$	15,200

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

Mailing Address: 471 Bay Center Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 77011005004

Assessment Year: 2018 (Taxes Payable in 2019)

Petition Number: 18-038G

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$14,700.00
Assessor Improvement: \$500.00
TOTAL: \$15,200.00

Board of Equalization (BOE) Determination

BOE Land: \$14,700.00
BOE Improvement: \$500.00
TOTAL: \$15,200.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Friday, February 22, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Caroline Harding
Petition 18-038G
Parcel 77011005004, 33207 I Street, Ocean Park, WA

Hearing:
Friday, February 22, 2019 @ 2:02 p.m.

Present at hearing:
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, September 9, 2018
Assessor's Answer, October 31, 2018

Testimony given:
None

Assessor's determination:
Land: \$14,700
Improvements: \$500
Total: \$15,200

Taxpayer's estimate:
Land: \$14,000
Improvements: \$500
Total: \$14,500

Summation of evidence presented:
In her petition, Caroline Harding states "Issues reported in 2017 are still valid." Her petition contains a note by BOE Clerk Kelli Buchanan, "per Caroline 8/29/18, when the county built up the road in approx. 2011, they put gravel that created a drainage problem. KB" Ms. Harding's petition has a box checked that indicates that "I intend to submit additional documentary evidence. . ." however there is no more in the file that I can see.

In Exhibit B of the Assessor's Answer, Appraiser Brooke Andrews stated, "The subject property is a .18-acre sand lot located in Surfside Estates. It does not have septic, power, or water. There is a small storage shed located on this lot." She provides three examples of sales of comparable properties.

When questioned whether she had anything to add to her written report, Ms. Andrews said that she did not.

Findings of Fact:

Ms. Andrews provides a spreadsheet of three comparable properties in the same neighborhood as the subject property. They have an average area of .13 acre and sold in 2017 for an average of \$18,117, for a total price of \$3.20 per square foot of land. Ms. Andrews has valued this .18 acre property at \$15,200, which is a value of \$1.94 per square foot – 60% of the sales price of comparable properties.

The petitioner alludes to her 2017 petition as evidence. Material provided for a 2017 petition is not in evidence during this hearing. Should Ms. Harding appeal future valuations, she should put all her relevant evidence in the petition rather than cite documents not in evidence. Otherwise, Ms. Harding presents no evidence in support of her petition.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. She has not provided sufficient clear, cogent and convincing evidence that the appraisal of her property is in error. Though the appraiser does not have any burden to carry in this petition, her evidence demonstrates that the valuation is reasonable. In fact, the appraiser’s evidence suggests that the subject property is undervalued.

Proposed decision:

The Hearing Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$14,700 for the land and \$500 for the improvements, for a total assessed value of \$15,200.

DATED MARCH 25 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 8 HEARING TIME: START 8:35am END 8:42

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-043

HEARING TIME: 08:30

PROPERTY OWNERS: William J. Kaplar

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Brooke Andrews Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 73026096007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$48,000.00	LAND	\$	LAND	\$ 40,000
Improvement:	\$44,800.00	IMPR	\$	IMPR	\$ 35,000
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$92,800.00	TOTAL	\$	TOTAL	\$ 75,000

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	48,000
IMPR	\$	44,800
PERS PROP	\$	
TOTAL	\$	92,800

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): William J. Kaplar

Mailing Address: 866 High Valley Rd
Orotino, ID 83544-

Other Parties:

Tax Parcel No(s): 73026096007

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-043

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$48,000.00
Assessor Improvement: \$44,800.00
TOTAL: \$92,800.00

Board of Equalization (BOE) Determination

BOE Land: \$48,000.00
BOE Improvement: \$44,800.00
TOTAL: \$92,800.00

Those in attendance at the hearing and findings:

Petitioner was not present at the hearing. Brooke Andrews, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

William J. Kaplar, with agent Gregory A. Isabelle
Petition 18-043
Parcel 73026096007, 1107 Idaho St., Seaview, WA

Hearing:
Thursday, March 7, 2019 @ 8:35 a.m.

Present at hearing:
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 18, 2018
Assessor's Answer, October 18, 2018

Testimony given:
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$48,000
Improvements: \$44,800
Total: \$92,800

Taxpayer's estimate:
Land: \$40,000
Improvements: \$35,000
Total: \$75,000

Summation of evidence presented:
In his Petition, William Kaplar stated that, "Land doesn't have any landscaping other than gravel – no yard, no flowers, no fencing. Structure has minimal amenities with no separating interior walls." Mr. Kaplar provided no other property sales for comparison.

In the Assessor's Answer, Brooke Andrews stated that, "The subject property is a fair quality, 432 square foot single-family residence built in 2006, according to the owner's authorized agent. The dwelling appears well maintained and estimated to be in good condition. The structure is located in the plat of Seaview on the east side of the main highway, near where the beach approach is located."

Ms. Andrew testified that she had spoken with the petitioner and did not dispute the character of the property. She said that the condition of the property was reflected in her appraisal.

Findings of Fact:

The subject property is a fair quality 432 square foot home built in 2006 on a .11 acre parcel in Seaview. It includes no other outbuildings.

Ms. Andrews cited three comparable properties in her narrative that are similarly situated. The average size of these comparable properties is .12 acre – the subject property is .11. The average age of the comparable properties' residence in 2018 was 65 years old – the subject property's was 12. The average size of the comparable properties' residence was 473 square feet – the subject property's is 432 square feet. The average sale price of the comparable properties was \$116,667 (with one sale not an 'arms-length' transaction) – the subject property is assessed at \$92,800. The sales price per square foot of the buildings of the three comparable properties averaged at \$131.34 – the subject property was valued by the assessor at \$103.70 per square foot.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."
RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”
WAC 458-14-087

The appraiser cited three other comparable properties that sold in the few years before the appraisal. These all had total sale prices and price per square foot of the residence above that of the subject property. The appraiser’s valuation appears fair and consistent with that of the comparable properties, though she does not have the burden of proof in this appeal.

The petitioner has argued that the condition of the property should cause it to be valued less than it is. The appraiser testified that the valuation of this property was based on that known condition. The petitioner has not proved by clear, cogent, and convincing evidence that the assessor’s valuation is incorrect.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$48,000 for the land and \$44,800 for the improvements, for a total value of \$92,800.

DATED MARCH 29 2019

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 9 HEARING TIME: START 9:06 END 9:18

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-051

HEARING TIME: 09:00

PROPERTY OWNERS: Kevin & Ana Schenck

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Brocke Andrews, Appraiser

PRESENT: YES ✓ NO _____

Cornie Williams, Chief Appraiser

present yes ✓

PARCEL: 73001004401

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$32,500.00	LAND	\$	LAND	\$ <u>25,000</u>
Improvement:	\$98,700.00	IMPR	\$	IMPR	\$ <u>96,700</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$131,200.00	TOTAL	\$	TOTAL	\$ <u>121,700</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>32,500</u>
IMPR	\$	<u>98,700</u>
PERS PROP	\$	
TOTAL	\$	<u>131,200</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Kevin & Ana Schenck

Mailing Address: PO Box 931
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73001004401

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-051

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$32,500.00
Assessor Improvement: \$98,700.00
TOTAL: \$131,200.00

Board of Equalization (BOE) Determination

BOE Land: \$32,500.00
BOE Improvement: \$98,700.00
TOTAL: \$131,200.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Connie Williams, Chief Appraiser, and Brooke Andrews, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Kevin and Ana Schenck
Petition 18-051
Parcel 73001004401, 405 Lake Street, Ilwaco, WA

Hearing:
Thursday, March 7, 2019 @ 9:06 a.m.

Present at hearing:
Connie Williams, Chief Appraiser
Brooke Andrews, Appraiser

Documents reviewed:
Taxpayer Petition, June 5, 2018
Assessor's Answer, October 24, 2018
Letter from Petitioner, January 9, 2019

Testimony given:
Connie Williams, Senior Appraiser
Brooke Andrews, Appraiser

Assessor's determination:
Land: \$32,500
Improvements: \$98,700
Total: \$131,200

Taxpayer's estimate:
Land: \$25,000
Improvements: \$96,700
Total: \$121,700

Summation of evidence presented:
In their Petition, Kevin and Ana Schenck stated that, "Irregular lot makes land value unattractive. Depresses any future best use opportunity due to city/county easement restrictions. Land value less than 30% of total value. Agree building value est. 15% YTY growth. \$2,000 in fees with home purchase should reduce value. Disabled veteran 10% service connected. If market ↓ by 15-20% will property assessment ↓ decrease? P.S. \$10,000 difference which is \$7,500 land (irregular lot not properly surveyed) and \$2,500 purchase fees inflated price not related to price per square foot. Any stabilization would be appricated. Wages ↑ 2% YTY."

The petitioners supplied no examples of comparable property sales prices to support their valuation. They state that their property was appraised in 2017 at \$129,000 for a mortgage.

In the Assessor's Answer, Brooke Andrews stated that, "The subject consists of a 1,015 square-foot, 1.5-story-finished dwelling that was built in 1900. It has been completely remodeled and updated, according to the previous notes on file. This parcel consists of 1 small lot, totaling .06 acres. This site is located in the Barnes Addition plat in Ilwaco."

Kevin and Ana Schenck responded in a letter. They state that the lot is irregular and so its value an outlier. They also said that "We purchased the home for \$130,000 which was done in a rush which is typical of military home purchase. Within a few blocks is a RV/Trailer park which has indigent individuals and some registered sex offenders/felons. Until this blight is removed and/or transformed it will suppress housing values. The lot is very small perhaps the smallest lot in Ilwaco, WA with a home. This alone would lower the taxable value of the house and land package. Very few of the fees of the transaction 3-5% were paid by the seller so the true selling price is artificially inflated. Also, there is no parking within the lot just curbside parking. New entry level construction is approximately \$100 per square foot. See Adair Home plans. Upon further research, a \$120K-\$125K is more reasonable value and I would accept any assessment within this range."

(Their other comments are irrelevant to this hearing.)

Ms. Andrews testified that the character of the property and its small lot size were reflected in the valuation.

Ms. Williams testified that there were other properties in Ilwaco with similarly small lot sizes, without parking.

Findings of Fact:

The subject property is a 1,015 square foot home built in 1900 on a .06 acre parcel in Ilwaco located in NB 1410. It includes no other outbuildings.

Ms. Andrews cited three comparable properties in her narrative. They average at a 1,329-square-foot house on a .3 acre parcel, selling for \$196,353, with a price per square foot of building area at \$105.22. This compares with the subject property's 1,105 square foot home on .06 acres valued at \$130,000 with the square foot of building area valued at \$97.24.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."

RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The appraiser cited three other comparable properties that sold in year before the appraisal. The valuation of the comparable properties is within the same ballpark value of the subject property. However, the burden is not on the appraiser in the hearing but on the petitioner. There is nothing about the assessor’s valuation that on the face of it makes it suspect, let alone wrong by clear, cogent and convincing evidence. Indeed, the petitioners’ own lender assessed it at 98% of the value that the assessor did, and the lender has an interest in undervaluing property to minimize its exposure.

The petitioners have argued that the condition and character of the property and the cost of purchase should cause it to be valued less than it is. The petitioner argues that his situation is “uniquely justified” but fails to demonstrate his rarity. The appraiser testified that the valuation of this property was based on that known condition. The petitioner has not proved by clear, cogent, and convincing evidence that the assessor’s valuation is incorrect.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$32,500 for the land and \$98,700 for the improvements, for a total value of \$131,200.

DATED MARCH 29 2019

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 10 HEARING TIME: START 9:23 END 9:

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-026

HEARING TIME: 11:00

PROPERTY OWNERS: John & Myra Gevurtz,
Trustees *via phone*

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 73026007001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$74,800.00	LAND	\$	LAND	\$ <u>50,000</u>
Improvement:	\$127,300.00	IMPR	\$	IMPR	\$ <u>100,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$202,100.00	TOTAL	\$	TOTAL	\$ <u>150,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>74,800</u>
IMPR	\$	<u>127,300</u>
PERS PROP	\$	
TOTAL	\$	<u>202,100</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): John & Myra Gevurtz, Trustees

Mailing Address: 2861 NW 132nd Ave
Portland, OR 97229-

Other Parties:

Tax Parcel No(s): 73026007001

Assessment Year: 2018 (Taxes Payable in 2019)

Petition Number: 18-026

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$74,800.00
Assessor Improvement: \$127,300.00
TOTAL: \$202,100.00

Board of Equalization (BOE) Determination

BOE Land: \$74,800.00
BOE Improvement: \$127,300.00
TOTAL: \$202,100.00

Those in attendance at the hearing and findings:

John Gevurtz, petitioner, was present via a telephone conference call, and Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

John and Myra Gevurtz
Petition 18-026
Parcel 73026007001, 1005 42nd Place, Seaview, WA

Hearing: Thursday, March 7, 2019 @ 9:23 a.m.

Present at hearing:
John Gevurtz, Petitioner (via telephone)
Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petition, June 27, 2018
Assessor's Answer, October 24, 2018
Photograph of subject property's exterior, offered by Ms. Williams and entered without objection to illustrate Mr. Gevurtz's testimony.

Testimony given:
John Gevurtz, Petitioner
Connie Williams, Chief Appraiser

Assessor's determination:
Land: \$74,800
Improvements: \$127,300
Total: \$202,100

Taxpayer's estimate:
Land: \$50,000
Improvements: \$100,000
Total: \$150,000

Summation of evidence presented:

In his petition, John Gevurtz states that "I have a one story house spread from east to west. Only the western ¼ is two levels! This is evident from the outside." He also noted that there was no ocean view. Mr. Gevurtz cited four other properties that sold recently as comparable in value to his.

In the Assessor's Answer, Exhibit A, Chief Appraiser Connie Williams stated that "The subject is a single family residence located on the west area of Seaview, Washington. This area is desirable and has many charming old homes. The subject home has approximately 1779 square feet and is maintained. It was originally built in 1901 and had a complete remodel in 2002. There are no outbuildings on the subject property."

The sales list labeled EXHIBIT B shows the subject property with the current assessed value in the SALE PRICE column to show where the assessed value falls within the range of sales. Four sales on the list (shown in gray) are sales noted by the petitioner as comparable sales. They are numbered P1-P4. Three of the sales would not be considered direct comparables as noted on EXHIBIT B under NOTES for each parcel.

Mr. Gevurtz testified via telephone and described his property including the layout of the house. He said that there is no ocean view because of the trees. He said that the neighbor to the north had an easement across the subject property's yard.

Ms. Williams testified that there is not ocean view from the subject property anymore. She testified that though the residence was built in 1900, it was completely remodeled in 1999. She said that when she compares properties she looks to sales, age, quality, area, and condition. She said that of Mr. Gevurtz's examples of comparable property sales, (A) was way north of Long Beach and was in bad condition; (B) was a bank sale, and so it was not a market price; (C) was in Long Beach and had a small guest quarters; and (D) was not comparable because it was a manufactured home, not stick built. She testified that many properties throughout this area are burdened by similar easements as Mr. Gevurtz's neighbor's right of access.

Ms. Williams also testified as to how the assessor's office values property, including the annual market changes as well as the six-year cycle in appraising particular properties.

Findings of Fact:

An analysis of the spreadsheet that Ms. Williams provided reveals the following. The eight comparable properties average 1,518 square feet on .14 acre with an average sale price of \$205,500, giving an average value of \$135.38. The subject property is 1,779 square feet on .17 acre with an assessed value of \$202,100, giving an assessed value of \$113.55 per square foot.

Three of the property sales that the petitioner offers as comparable are not comparable. The sole property that is comparable has a 1,248 square foot residence on .22 acre selling for \$255,000, or \$204 per square foot – considerably greater than the subject property's assessed value per square foot.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."
RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner fails to overcome the presumption of the accuracy of the assessor’s valuation. The petitioner’s sole example of a comparable property sale had a greater sale price and value than the subject property. Though she carries no burden in this appeal, the appraiser’s spreadsheet demonstrates that the assessed value is in line with recent sales. The petitioner has not presented clear, cogent and convincing evidence that the assessor’s valuation is in error.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$74,800 for the land and \$127,300 for the improvements, for a total value of \$202,100.

DATED MARCH 29 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 11 HEARING TIME: START 9:58am END _____

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-006

HEARING TIME: 10:00

PROPERTY OWNERS: Bryce & Megan (Martin)
Aust

PRESENT: YES ☒ NO ☐

via phone hrg

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 13081322007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$110,500.00	LAND	\$	LAND	\$ <u>70,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$110,500.00	TOTAL	\$	TOTAL	\$ <u>70,000</u>

NOTES: _____

PROPOSED DECISION:

 ASSESSMENT UPHELD



VALUE ADJUSTED:

LAND	\$	<u>95,500</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>95,500</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Bryce & Megan Martin Aust

Mailing Address: 100 Lilly Wheaton Rd
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 13081322007

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-006

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$110,500.00
Assessor Improvement: \$0.00
TOTAL: \$110,500.00

Board of Equalization (BOE) Determination

BOE Land: \$95,500.00
BOE Improvement: \$0.00
TOTAL: \$95,500.00

Those in attendance at the hearing and findings:

Megan Martin Aust, petitioner, was present via a telephone conference call, and Cindy Howard, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Bryce Aust and Megan Martin Aust
Petition 18-006
Parcel 13081322007, 100 Lilly Wheaton Rd, Raymond, WA

Hearing:
Thursday, March 7, 2019 @ 9:58 a.m.

Present at hearing:
Megan Martin Aust (via telephone)
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, June 26, 2018 (includes table of Zone 5 sales and 35-page appraisal by Keith Thurman for petitioners' building loan application)
Assessor's Answer, October 29, 2018

Testimony given:
Megan Martin Aust, Petitioner
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$110,500
Improvements: \$0
Total: \$110,500

Taxpayer's estimate:
Land: \$70,000
Improvements: \$0
Total: \$70,000

Summation of evidence presented:
In her Petition, Megan Martin Aust stated, "In our efforts to build a house, we were required to get an appraisal. Our appraisal valued the land at \$70,000 which was even lower than what the current assessed value was."

The petitioners supplied four examples of comparable property sales prices to support their valuation.

In the Assessor's Answer, Cindy Howard stated, "The subject property is a 10.09 parcel located on Lilly Wheaton Rd in the Menlo area. This is a very desirable residential area overlooking the Willapa River valley. The property was undeveloped at purchase in 2014 for \$110,000. Since the purchase: water, electric and septic have been installed. The current development value used

by the Assessor's office is \$20,000. Another factor that contributes to the current market value is the market adjustment applied to parcels after sales analysis when not in the current appraisal year. The market adjustment used of the appeal year 2019 is 10%."

Ms. Howard provided three examples of recent sales of comparable property in the Assessor's Answer. She also provided a spreadsheet that included the characteristics of 19 sales of unimproved land, including the four that the petitioner cited and two of the three comparable properties that she cited in her narrative.

Ms. Martin testified that they paid \$110,000 for the property in 2014 and paid too much because of the difficulty of getting a building loan. She said that in the previous assessment, the property was \$80,000, but that the loan appraisal came in at \$70,000. She said that they've spent \$10,000 in adding water and power. She said that they have not put in a septic system. She feels certain that she could not sell the property at the tax assessed value.

Cindy Howard testified that she valued the first acre at \$30,000, with the balance of the land at \$5,000 per acre. She added another \$5,000 to reflect the value of the view, and \$20,000 for the utilities of water, power, and septic. This would put the value of the place at $(30+45+5+20)$ \$100,000. She then added a 10% market adjustment to this.

I questioned Ms. Howard about the many comparable properties in the spreadsheet that she provided. She said that some properties were more comparable than others, and that she didn't use all of them as "comps."

Findings of Fact:

The subject property is a 10.09 parcel of land overlooking the Willapa River valley at 100 Lilly Wheaton Road near Menlo, in the 2510 neighborhood. The petitioner has electricity and water, but no septic system installed.

Ms. Martin had a private appraisal done. It was based in part on three "comparable sales." This appraiser's comparable property sales were not comparable in that they all included residences, and that appraiser did not break out land value alone of those sales. Thus this report is of little value to this hearing. If the petitioners wish to remove this appraisal as an exhibit in order to remove it from the public record or any potential public records requests that would reveal it, I would have no objection.

The petitioner and appraiser agreed that the property had no marketable timber.

All the properties cited by Ms. Howard in her spreadsheet other than the subject property were sold at an average of \$6,513.84 per acre. If one removes the four properties cited by the petitioner, and removes all properties *not* in NB 2510, the average sale price per acre was \$8,384.67 on an average parcel size of 8.35 acres. If the subject property were to be valued at this same average price, it would be worth \$84,601. (Interestingly, if one uses only the two properties cited in Ms. Howard's narrative list of comparables that also show in the spreadsheet, the average size of the parcel is 9.7 acres, but the average price per acre is \$3,787.37, less than half the total average.) One cannot tell by looking at the spreadsheet of other properties whether

they too included water and electric hook-ups, nor whether any enjoys the same view as the subject property.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .”
RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The assessment was based on the assumption that this property had a septic system installed. Ms. Martin’s uncontroverted testimony was that it did not. This is clear, cogent and convincing evidence that this assessment is erroneous. There is nothing in evidence concerning the cost of installing a septic system. In my previous role with the county reviewing alleged health code violations, I had the understanding that it would cost an average of about \$15,000 to design and install a septic system.

Ms. Martin's analysis of comparable properties does not overcome the assessment by clear, cogent and convincing evidence. However, the appraiser's own list of comparable properties comes close. The appraiser gave her formula for the appraisal – valuing the first acre for development, valuing the balance of the land at \$5,000 per acre, and adding value for the view and the development already complete. The result of her formula does not align with the sale of other properties in the neighborhood.

On the one hand, it would appear that the petitioner set the market value of the subject property when they purchased it for \$110,000 in 2014 for \$10,902 per acre. The value of land in the Willapa Valley has not gone down in the interim. However, the petitioner also testified under oath that they had spent too much on the property. This fact is borne out by Ms. Howard's spreadsheet. It is highly likely that a new buyer would be unwilling to pay that price for that land, particularly if they learned of the Aust/Martin's inability to obtain a building loan collateralized by that property.

Of the properties provided in that spreadsheet, only one is valued greater per acre than the subject property, parcel #13101724081, 399 Bay Center Road, 6+ acres of bay-front property that sold for \$20,226 per acre in neighborhood 2520. Of the rest of the sales in the spreadsheet, the greatest price paid per acre was \$8,360 for parcel # 13073322077, 6.1 acres just north of Lebam. The parcel comments for this are: "LAND: TTO, HAS WELL, PREVIOUSLY HAD SEPTIC PERMIT BUT NEVER INSTALLED, MOSTLY WOODED; ACCESS IS FROM COSSETT LANE; OLD ROAD IN AND WELL; PARTIALLY DEV SITE"

The average cost per acre in the 12 comparable properties in the 2510 neighborhood is \$6,343. The subject property is valued at \$10,902 per acre. It is difficult to believe that the subject property is half-again more valuable per acre than all the other undeveloped acreages sold in the same neighborhood. If it were valued the same as the average, it would be worth \$64,000. Does the location and view of this property increase its value by \$46,500? That is the \$64,000 question.

The taxpayer has overcome the assessor's presumption of correctness by providing clear, cogent, and convincing evidence. Therefore, I suggest that the Board of Equalization reduce the assessment by \$15,000 to account for the appraiser's error in assuming that the property had a septic system installed where it does not.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization adjust the assessed value to \$95,500 for the land and \$0 for the improvements, for a total value of \$95,500.

DATED MARCH 29, 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 11:30am END 11:56

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-063

HEARING TIME: 11:30

PROPERTY OWNERS: Janice E. Wolfe

PRESENT: YES ☒ NO ☐

*(via phone hrg)
w/ John Anttonen*

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Connie Williams, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 10091032138

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$84,700.00	LAND	\$	LAND	\$ <u>56,900</u>
Improvement:	\$307,200.00	IMPR	\$	IMPR	\$ <u>267,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$391,900.00	TOTAL	\$	TOTAL	\$ <u>324,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$ <u>84,700</u>
IMPR	\$ <u>307,200</u>
PERS PROP	\$
TOTAL	\$ <u>391,900</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Janice E. Wolfe

Mailing Address: 15 Ecky Lane
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 10091032138

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-063

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$84,700.00
Assessor Improvement: \$307,200.00
TOTAL: \$391,900.00

Board of Equalization (BOE) Determination

BOE Land: \$84,700.00
BOE Improvement: \$307,200.00
TOTAL: \$391,900.00

Those in attendance at the hearing and findings:

Janice E. Wolfe, petitioner, was present via a telephone conference call, along with her son in law, John Anttonen. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Janice E. Wolfe
Petition 18-063
Parcel 10091032138, 15 Ecky Lane, Naselle, WA

Hearing:
Thursday, March 7, 2019 @ 11:30 a.m.

Present at hearing:
Janice Wolfe, John Anttonen (via telephone)
Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petition, July 9, 2018
Assessor's Answer, October 2, 2018
Email correspondence between petitioner and appraiser 1/22/19, 1/24/19, 1/24/19, admitted during hearing without objection
Undated unattributed four-page message to Ms. Williams, admitted during hearing without objection, and then adopted by Mr. Anttonen as his.

Testimony given:
Janice Wolfe, Petitioner
John Anttonen, Petitioner's son in law and neighbor
Connie Williams, Chief Appraiser

Assessor's determination:
Land: \$84,700
Improvements: \$307,200
Total: \$391,900

Taxpayer's estimate:
Land: \$56,900
Improvements: \$267,100
Total: \$324,000

Summation of evidence presented:
In her Petition, Janice Wolfe, via agent Charles Wolfe, provided three examples of recent sales of properties that were comparable to the subject property, parcels 11112212053, 13081323006, and 13080914021. She stated that those sales were below her property and so her assessment should remain at \$340,800 and not be increased to \$391,900. She also said that she had reduced the size of the subject parcel by quit claiming 2 acres to her daughter (the wife of Mr. Anttonen), parcel 10091023152. She said that because the property size is smaller, the assessment should be reduced proportionally to \$56,900.

In the Assessor's Answer, Exhibit A, Chief Appraiser Connie Williams replied that because two of the petitioner's comparable sales occurred after January 1, 2018, she would not factor them into her analysis. In Exhibit B, Ms. Williams provided a spreadsheet with nine examples of sales of properties comparable to the subject property. She also said that the boundary line adjustment, reducing the property size by 2 acres, had been included in the valuation.

The email exchange between the petitioner and the appraiser includes no relevant information, other than to raise an issue further developed in testimony concerning damage if any to the pole building by flood.

There is also a two-page message from John Anttonen to Ms. Williams, with a two-page attachment with photos and a spreadsheet. It cites the spreadsheet in the Assessor's Answer and focuses comparison between the subject property and one sold in Menlo. Ms. Wolfe says that the Menlo property has a better condition factor but is valued less, and so the subject property should be valued the same as the Menlo property, \$340,000. The second page details the flood risk of the subject property and suggests that this should reduce its value.

At the hearing, John Anttonen testified, reviewing the information contained in the letter comparing the Menlo property with the subject property.

Ms. Williams testified that they compare the subject property with more than one sales. She said that when compared with all the sales figures of properties similar to that of the subject property, the valuation is appropriate. She said that when determining condition the appraisers frequently have little evidence to use, and frequently turn to sales listing photographs to build a database of what individual properties look like on the inside. Ms. Williams testified that the petitioner had recently listed the subject property for a proposed sales price of \$635,000. (This would be \$243,000 more than the value that the petitioner rejected and roughly twice the value that the petitioner estimated to be its true and fair value as certified to be correct.) Ms. Williams inquired of Mr. Anttonen if the pole building was in fact damaged by the flood. Mr. Anttonen replied that it was undamaged, but that in any sale of the property they would be forced to reveal that the pole building had once flooded. Ms. Williams testified that interior photographs in the recent property sales listing revealed that the residence contained an elevator. Based on this information, she would have appraised the property as being worth \$20,000 more for having the elevator. Ms. Williams said that the Menlo property was not quite comparable to the subject property in that the land was steep and that it had no creek frontage.

Mr. Anttonen replied that because the county's Department of Community Development knew of the elevator during the building process, he assumed that the assessor's office knew of it as well. He addressed the difference between the wished-for value of a property listing and the value of the real property as it sat on January 1, 2018.

Findings of Fact:

The subject property is a 3,134 square foot single family residence with a 720 square foot built-in garage, a 1,056 square foot detached garage, and a 1,152 square foot pole building on 6.73 acres near Naselle.

An analysis of the spreadsheet that Ms. Williams provided reveals the following. She has provided nine comparable properties, with five not being river- or creek-front and four having a creek or river. The average size of these nine parcels is 7.55 acres. The subject property is 6.73 acres. These nine properties sold for an average of \$321,211. The assessor values the subject property at \$391,900. The sale price of the five properties without a creek or river averaged at \$117.57 per square foot overall, and for \$80.53 per square foot building only. The sale price of the four properties with a creek or river averaged at \$127.21 per square foot overall and \$129.60 per square foot of building. All nine properties average at \$121.85 per square foot overall, and \$102.34 building only. The assessor has valued the subject property at \$125.05 per square foot overall and \$98.02 per square foot building only.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .”
RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

Because the listing price of the subject property is not a sale price within five years of the hearing, it is irrelevant for setting the value of the subject property. However, the great difference between the sale price and the petitioner's estimate of true and fair value is evidence of the degree of the petitioner's good faith in either this petition or the sale or both.

The petitioner's comparison of her property with others does not overcome the presumption of the accuracy of the assessor's valuation. The comparison with the Menlo property and the others, along with the diminution of value because of the flood risk does not meet the clear, cogent and convincing standard of evidence.

While the appraiser carries no burden of proof in this appeal, the properties that appear in the Assessor's Answer in the spreadsheet are comparable to the subject property. The subject property's valuation is not significantly different from the prices of these comparable sales. The figures alone do not call into question the accuracy or reasonableness of the appraisal.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$84,700 for the land and \$307,200 for the improvements, for a total value of \$391,900.

DATED MARCH 29 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 1:30 END _____

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-030

HEARING TIME: 13:30

PROPERTY OWNERS: Raymond Hicks

PRESENT: YES ✓ NO _____

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Rocky Stamper, Appraiser

PRESENT: YES ✓ NO _____

PARCEL: 71007003005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$42,600.00	LAND	\$	LAND	\$ <u>Life Estate \$100</u>
Improvement:	\$2,900.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$45,500.00	TOTAL	\$	TOTAL	\$ <u>45,500</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>42,600</u>
IMPR	\$	<u>2,900</u>
PERS PROP	\$	
TOTAL	\$	<u>45,500</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Raymond Hicks

Mailing Address: 1234 Quincy St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007003005

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-030

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$42,600.00
Assessor Improvement: \$2,900.00
TOTAL: \$45,500.00

Board of Equalization (BOE) Determination

BOE Land: \$42,600.00
BOE Improvement: \$2,900.00
TOTAL: \$45,500.00

Those in attendance at the hearing and findings:

Ray Hicks, petitioner, and Rock Stamper, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Raymond “Ray” Hicks
Petition 18-030
Parcel 71007003005, 1234 Quincy Street, Raymond, WA

Hearing:
Thursday, March 7, 2019 @ 1:30 p.m.

Present at hearing:
Ray Hicks, Petitioner
Rocky Stamper, Appraiser

Documents reviewed:
Taxpayer Petition, June 26, 2018
Assessor’s Answer, September 26, 2018

Testimony given:
Ray Hicks, Petitioner
Rocky Stamper, Appraiser

Assessor’s determination:
Land: \$42,600
Improvements: \$2,900
Total: \$45,500

Taxpayer’s estimate:
Land: \$100
Improvements: \$0
Total: \$100

Summation of evidence presented:
In his Petition, Ray Hicks stated, “There are 2 easements that restrict the use of the land. The house needs major repairs. The land the assessor is compeltly different. Steep hillside ½ of land is wetland.” Mr. Hicks provided photographs demonstrating the disrepair of his house. He also provided the example of another parcel along with a photograph of it as a comparable property.

In the Assessor’s Answer, Appraiser Rocky Stamper stated, “The subject is a dilapidated structure located at 1234 Quincy Street, Raymond, WA. The improvement is situated on a 1.08 acres Riverfront parcel located on Eklund Park Hill.” She also wrote that “I have provided sales list comparable for vacant land and vacant land with minimal dilapidated structures as it is my opinion the subject’s highest and best value would be as vacant land. The petitioner did provide one comparable sale to support the requested estimate. However, the sale provided is not an arms-length transaction. It was sold on a real estate contract between friends.”

Ms. Stamper provided four comparable properties that she included in a spreadsheet of characteristics with both the subject property and the petitioner's comparable property.

Ray Hicks's testimony included an issue relevant to his appeal. He stated that there were six easements on his property that impaired its value. Ms. Stamper testified that the diminution in value to the property by the easements was included in her assessment.

Mr. Hicks also testified that his property was in bad condition. He referred to the photographs illustrating damage to his gutters and other problems with his property.

Mr. Hicks testified concerning other properties that had recently sold, but the point wasn't that they were comparable to his property. Instead, Mr. Hicks was attempting to impeach a newspaper article by the County Assessor, Bruce Walker, that property taxes were going down. Mr. Hicks wanted the appraiser to agree with him that the taxes were going up. This was irrelevant to the valuation of Mr. Hicks' property.

Ms. Stamper testified that she took into account the disrepair of the improvements, stating that she valued it as though it were a shed in bad condition, rather than a residence. She also testified that the slope of the property was properly considered when she valued the property.

After nearly half an hour of attempting to provoke the appraiser into an argument about taxation in general, Mr. Hicks became belligerent by shouting. When told that this was inappropriate for a hearing, and irrelevant to his petition, Mr. Hicks grew angrier, pounded the table, and shouted at the appraiser and the hearing examiner. When told that the hearing was now over, Mr. Hicks got up and threatened the hearing examiner. ("I'll kick your ass. . . I'll beat you.") Mr. Hicks was told that he needed to leave the premises immediately. After a few more threats to the hearing examiner while waving his cane, he left without further incident. Mr. Hicks should learn through this decision that threats to a public servant are illegal, RCW 9A.76.180, and a "B" level felony. This hearing examiner does not seek his prosecution for his action but instead a caution to his behavior in the future.

TaxSifter indicates that the petitioner has paid no property tax in the five years addressed by the website.

Findings of Fact:

The subject property is 1.08 acres of land bordering on and overlooking the narrows where the Willapa Bay becomes the Willapa River. The slope cited by petitioner insures that any development of the property would be above danger from a tsunami. The sole improvement on the property is a residence that is in its last days.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301

In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."

RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics."

WAC 458-14-087

The petitioner has not proved by clear, cogent, and convincing evidence that the assessor's valuation is incorrect. The comparable property that he supplied is incomparable, as the sale was between friends, not on the open market. His arguments concerning the impaired state of his property fail because the appraiser testified that they were factored into the valuation.

The appraisal of this property appears to be fair. If anything it is lower than what prime view property is going for.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$42,600 for the land and \$2,900 for the improvements, for a total value of \$45,500.

DATED MARCH 29 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 14 HEARING TIME: START 2:05PM END 2:35

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-017

HEARING TIME: 14:00

PROPERTY OWNERS: Todd & Elaine Fosse

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 14083197142

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$42,600.00	LAND	\$	LAND	\$ <u>22,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$42,600.00	TOTAL	\$	TOTAL	\$ <u>22,000</u>

NOTES: _____

PROPOSED DECISION:

ASSESSMENT UPHELD ☒ VALUE ADJUSTED:

LAND	\$	<u>32,600</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>32,600</u>

REASONS:

- | | |
|---|--|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input type="checkbox"/> Incorrect property characteristic |
| 5) <input type="checkbox"/> Improvement low/value in land | 15) <input type="checkbox"/> Petitioner accepts value |
| 6) <input type="checkbox"/> Unique land features (specify) | 16) <input type="checkbox"/> Uphold/conflict of interest |
| 7) <input type="checkbox"/> Deferred maintenance of improvement | 17) <input type="checkbox"/> Obsolescence of improvement |
| 8) <input type="checkbox"/> Cost to cure | 18) <input type="checkbox"/> Location limits value |
| 9) <input type="checkbox"/> Cost to develop | 19) <input type="checkbox"/> Documentation of non-perc |
| 10) <input type="checkbox"/> Cost Approach | 20) <input type="checkbox"/> Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Todd & Elaine Fosse

Mailing Address: 245 Joe Rockey Rd
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 14083197142

Assessment Year: 2018 (Taxes Payable in 2019) **Petition Number:** 18-017

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$42,600.00
Assessor Improvement: \$0.00
TOTAL: \$42,600.00

Board of Equalization (BOE) Determination

BOE Land: \$32,600.00
BOE Improvement: \$0.00
TOTAL: \$32,600.00

Those in attendance at the hearing and findings:

Todd & Elaine Fosse, petitioners, and Cindy Howard, Senior Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Todd and Elaine Fosse
Petition 18-017
Parcel 14083197142, 245 Joe Rockey Road, Raymond, WA

Hearing:
Thursday, March 7, 2019 @ 2:05 p.m.

Present at hearing:
Todd and Elaine Fosse, Petitioners
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, June 30, 2018
Assessor's Answer, October 29, 2018

Testimony given:
Todd Fosse & Elaine Fosse, Petitioners
Cindy Howard, Senior Appraiser

Assessor's determination:
Land: \$42,600
Improvements: \$0
Total: \$42,600

Taxpayer's estimate:
Land: \$22,000
Improvements: \$0
Total: \$22,000

Summation of evidence presented:
In his Petition, Todd Fosse stated, "Property at 2441 Fowler Rd. just sold for 5,946 per acre (8.24 acres) and has better access than ours. Also has a barn on the property. Ours has no structures and no improvements. Parcel #14092241034 [425 State Route 105] just sold for \$1,896 per acre."

In the Assessor's Answer, Appraiser Cindy Howard stated:

"The subject property is a 4.4 parcel located on Fowler Rd in the East Raymond area. It is a cleared rolling site. This is a very desirable residential area. The property is currently valued as a potential building site for the first acre at \$20,000 and \$5,000 each additional acre. The market adjustment used for the appeal year 2019 was 15%.

"The petitioner has provided two sales for their comparables:

Parcel A: 14083150303 is a parcel along the river valued as low-wet and seasonally floods. The existing building is falling over and of no value for tax purposes.

Parcel B: 14092241034 is located along State Route 105. Owner had a field review done and found to be wetlands. The parcel has a beaver pond and a fish stream which disables the property owner from any development of this property.”

Ms. Howard cited none of her own comparable properties in her narrative. Confusing to this hearing examiner, she provided a spreadsheet with 23 undeveloped properties with no explanation of their comparative value. This hearing examiner assumed that she provided them as examples of comparable properties, but discussion at the hearing proved that assumption incorrect. These 23 properties average 5.3 acres with an average sale price of \$9,473.48 per acre. The subject property is 4.4 acres with an assessed value of \$9,682 per acre.

This hearing was not so much a back-and-forth of testimony from each party, but a group discussion exploring the issues. The facts developed in this discussion are addressed in the Findings of Fact.

Findings of Fact:

The subject property is 4.4 acres of undeveloped cleared land in neighborhood 2620. Though the petitioners’ address is on Joe Rockey Road, the subject parcel is adjacent to Fowler Road, not Joe Rockey.

The testimony of both parties revealed that the petitioners own other parcels nearby, but none are immediately adjacent to the subject parcel. A dedicated, but unused right of way runs between the subject parcel and another to the west owned by the petitioners. Ms. Howard testified that on an undeveloped parcel of land, the assessor’s office will value the first developable acre at one price, and then the balance of the land at another price to correctly assess the total parcel. In this situation, she valued the first acre at \$20,000 and the additional at \$5,000 per acre, plus last year’s market adjustment. She recognized that the right-of-way between the petitioners’ parcels reduced the value of the land because the parcels cannot be developed together and reduced her appraisal accordingly.

The subject parcel is bounded to the north and south by other taxpayers. The parcel is bounded to the east by Fowler Road and to the west by the aforementioned right-of-way.

Todd Fosse testified that he had attempted to secure a right of access from this property to Fowler Road from the Pacific County Board of Commissioners but was denied. He was unsure as to when he made the request, but it was perhaps 20 years ago. He testified that they would let him use Fowler Road to access his property only for the purpose of evacuating any downed livestock. Mr. Fosse also testified, with photographs, that the neighbor to the south of this parcel has built a steel fence into the above-mentioned right-of-way preventing any use of that right-of-way as access to the subject parcel. Thus, Mr. Fosse testified that he had no access to develop the parcel without taking legal action to either: 1) clear the neighbor’s intrusion into the right of way; 2) secure access out Fowler Road; or 3) to legally attempt to convert the unused right-of-way back to private ownership.

Ms. Howard testified that she was unaware of Mr. Fosse's inability to use either Fowler Road or the unnamed right of way to access his property.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301 In other words, the assessor's determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor's value is correct only by presenting clear, cogent and convincing evidence otherwise.

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."
RCW 84.40.020

"The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . ."

RCW 84.40.030(3)

"(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics."

WAC 458-14-087

The petitioner has overcome the presumption in favor of the assessor by clear, cogent, and convincing evidence. The senior appraiser was unaware of the legal impediments burdening access to and thus the development of this property as evidenced by Mr. Fosse's uncontroverted testimony. To bring the value up to the appraiser's valuation would require legal representation which may or may not get them access to Fowler Road, access via the right of way, or removal of that right of way.

The taxpayer has overcome the assessor's presumption of correctness. Therefore, I suggest that the value of the first acre be reduced from \$20,000 to \$10,000 to account for the legal costs and risks involved to make it developable.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization adjust the assessed value to \$32,600 for the land and \$0 for the improvements, for a total value of \$32,600.

DATED MARCH 29 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 5 HEARING TIME: START 2:41 END 2:43

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-036

HEARING TIME: 14:30

PROPERTY OWNERS: Robert & Jeanne Jones

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Cindy Howard, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 14083122019

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$78,000.00	LAND	\$	LAND	\$ 30,000
Improvement:	\$111,200.00	IMPR	\$	IMPR	\$ 100,000
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$189,200.00	TOTAL	\$	TOTAL	\$ 130,000

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	78,000
IMPR	\$	111,200
PERS PROP	\$	
TOTAL	\$	189,200

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Robert & Jeanne Jones

Mailing Address: 260 Joe Rockey Rd
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 14083122019

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-036

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$78,000.00
Assessor Improvement: \$111,200.00
TOTAL: \$189,200.00

Board of Equalization (BOE) Determination

BOE Land: \$78,000.00
BOE Improvement: \$111,200.00
TOTAL: \$189,200.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Cindy Howard, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

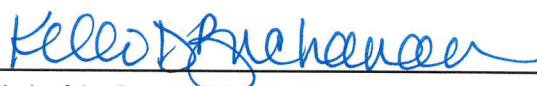
Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Robert and Jeanne Jones
Petition 18-036
Parcel 14083122019, 260 Joe Rockey Road, Raymond, WA

Hearing:
Thursday, March 7, 2019 @ 2:41 p.m.

Present at hearing:
Cindy Howard, Senior Appraiser

Documents reviewed:
Taxpayer Petition, July 1, 2018
Assessor's Answer, October 26, 2018

Testimony given:
When asked, Cindy Howard said that she had no testimony to supplement her written report.

Assessor's determination:
Land: \$78,000
Improvements: \$111,200
Total: \$189,200

Taxpayer's estimate:
Land: \$30,000
Improvements: \$100,000 (per phone call, noted by Clerk Kelli Buchanan)
Total: \$130,000

Summation of evidence presented:
In her Petition, Jeanne Jones stated that, "Unusable 2 acres due to drainage issues beyond our control. Neither house nor land have been improved since purchase. Taxes on neighborhood houses are not equal."

In support of her petition, Ms. Jones lists an additional four property sales that she believes are comparable.

In the Assessor's Answer, Appraiser Cindy Howard stated, "Petitioner provided four comparable properties with their petition. These four comparables are each on a residential lot and not in the rural area on acreage. When finding comparable properties we look at square feet, year built, quality, condition and land."

Ms. Howard cited three comparable properties in her narrative. Confusing to this hearings examiner, she provided a spreadsheet with 14 properties, including the three that she otherwise cited but not those provided by the petitioner. There is nothing in the assessor's answer to

explain why these additional properties were included, and how they do or do not compare with the subject property.

Findings of Fact:

The subject property is a very well maintained 1,411 square foot home built in 1950 on a 4.56 acre parcel. It includes a 750 square foot detached garage and a 480 square foot pole building. The subject property is in the Rural Lands zone of Pacific County.

The four properties that the petitioner offers as comparable are not in fact comparable. They are not in the same, or even a similar neighborhood. They sit in the City of Raymond, not in the Rural Land zone. The average size of those parcels is .18 acre, or roughly 4 percent the size of the subject property. None of them appear to have any more than one outbuilding, and none are apparently the size of the subject property.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .”
RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”
WAC 458-14-087

While the senior appraiser did not analyze how her comparable properties compared with the subject property to justify her appraisal, she need not have to. The burden of proof is on the petitioner to prove the assessor wrong by clear, cogent and convincing evidence. The petitioner did not do this. Arguments concerning their own property fail. The fact that some land has drainage issues is both common in this county and factored into the appraisal. The fact that their house is nearly 70 years old is also mitigated by the undisputed fact that they have maintained it well. Comparisons with other properties fail because the properties cited by the petitioner are not sufficiently comparable to overcome the burden of proof favoring the assessor.

The petitioner has not proved by clear, cogent, and convincing evidence that the assessor's valuation is incorrect.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$78,000 for the land and \$111,200 for the improvements, for a total value of \$189,200.

DATED MARCH 29 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 16 HEARING TIME: START 3:08 END 3:24

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-065

HEARING TIME: 15:00

PROPERTY OWNERS: David Young
Roberta Starkey

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Rocky Stamper, Appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 78003000089

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$17,000.00	LAND	\$	LAND	\$ 10,000
Improvement:	\$29,200.00	IMPR	\$	IMPR	\$ 10,000
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$46,200.00	TOTAL	\$	TOTAL	\$ 20,000

NOTES: _____

PROPOSED DECISION:

____ ASSESSMENT UPHELD



VALUE ADJUSTED:

LAND	\$	10,000
IMPR	\$	10,000
PERS PROP	\$	
TOTAL	\$	20,000

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): David Young
Roberta Starkey

Mailing Address: 1094 Blue Pacific Dr
Grayland, WA 98547-

Other Parties:

Tax Parcel No(s): 78003000089

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-065

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$17,000.00
Assessor Improvement: \$29,200.00
TOTAL: \$46,200.00

Board of Equalization (BOE) Determination

BOE Land: \$10,000.00
BOE Improvement: \$10,000.00
TOTAL: \$20,000.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Rocky Stamper, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019


Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

David Young and Roberta Starkey
Petition 18-065
Parcel 78003000089, 1094 Blue Pacific Drive, Grayland, WA

Hearing:
Thursday, March 7, 2019 @ 3:05 p.m.

Present at hearing:
Rocky Stamper, Appraiser

Documents reviewed:
Taxpayer Petition, June 15, 2018
Assessor's Answer, November 16, 2018

Testimony given:
Rocky Stamper, Appraiser

Assessor's determination:
Land: \$17,000
Improvements: \$29,200
Total: \$46,200

Taxpayer's estimate:
Land: \$10,000
Improvements: \$10,000
Total: \$20,000

Summation of evidence presented:
In his Petition, David Young stated, "This house is in an unbuildable red zone. This house is in placement of eminent erosion + we have never, no will ever put any money into this house. All other stick built homes w/in 100 yds are valued less than \$500.00! Wood at ocean = decay House is at Washaway Beach w/in 100 yds of ocean. House is in major disrepair."

The petitioner notes that he bought the subject property in 2015 for \$17,000.

The petitioner supplied one property that he argued was comparable to the subject property, parcel 78003000048, 3637 Spruce "Pristine condition house/deck/outbuilding" that sold for \$5,000 in June 2017.

In the Assessor's Answer, Appraiser Rocky Stamper stated that, "The improvements are located on a .56 acre parcel located in the North Cove Erosion Zone. The Petition states all other stick built homes within 100 yards are valued less than \$500 and the house is at Washaway beach within the 100 yards of the ocean. According to the Assessor's file the house sits within the

Erosion Zone area and not within the 200' Set Back Area I believe the petitioner is talking about. The Petitioner's comparable property listed falls within the 200' Set Back Zone of North Cove which is a zone closer to the ocean. This comparable property sold again in August 2017 for \$20,000."

Ms. Stamper offered four properties that she said were comparable. All were north of Warrenton Cannery Road.

When asked if she had anything to add to her written report, Ms. Stamper testified that the assessor's office goes out to North Cove every March to pinpoint the extent of erosion that occurred during the winter storm season. From this examination, they attempt to determine the likely course of future erosion, if any. Ms. Stamper said that between last year and this year, there was barely any erosion, perhaps due to the new breakwater objects placed in the cove.

I questioned Ms. Stamper about her proffered comparable properties. If they are all north of Warrenton Cannery Road, are they not also much less in danger of erosion than the subject property? She said that they are all within the erosion zone, and are thus more comparable to the subject property than the sole comparable offered by the petitioner that is in the zone of imminent danger. She also said that there was little erosion this past winter and perhaps the breakwater might be solving some of the problem.

Findings of Fact:

The subject property is a 1,260 square foot 1 ½ story home built in 1979 on a .56 acre parcel. It includes a 240 square foot detached garage and a storage shed. All are within the North Cove Erosion Zone. The petitioner purchased this property in 2014 (within the five years of January 1, 2018) for \$18,250.

Three of the four comparable properties offered by the assessor are quite similar. The fourth is dissimilar to all the other properties except that it is in the erosion zone. The table below compares the average of the comparable properties, the average of the comparable properties without the outlier, and the subject property:

	Acreage	B/O per sq.ft.	Price	Built	Res area
Avg.	.6	\$46.57	\$70,722	1970	1106 sq.ft.
w/o	.3	\$30.30	\$51,667	1968	1141 sq.ft.
Subject.55		\$23.17	\$46,200	1979	1260 sq.ft

The example of a comparable property given by the petitioners is roughly midway between the ocean and the subject property, about 400 feet away. The subject property is roughly half-way between the ocean and the comparable properties offered by the assessor's office.

While no one can predict the future erosion of North Cove, the trend has been steady.

Conclusions of Law:

"Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged

with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .” RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The properties that the appraiser cites as comparable are not quite so much in danger of being eroded away as the subject property – they are significantly farther from the coast. There is apparently no adjustment given to reduce the subject property’s value down from that of the comparable properties because of this risk to any prospective buyer. This fact is clear, cogent and convincing evidence that the appraiser’s assessment is incorrect.

The value cited by the appraiser would be more accurate if there was evidence of sustained abatement of the erosion. There is no evidence of such a long-term abatement. The petitioner’s comparable property sold recently for \$20,000. The petitioner purchased his property four years prior to the valuation for \$18,250. A total value of \$20,000 for this property is much more reasonable for this property – though a \$46,200 value would have been appropriate for this property had it been in the same neighborhood as the assessor’s comparable properties.

The clear, cogent, and convincing evidence demonstrates that the appraiser is in error in her assessment of the subject property.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization adjust the assessed value to \$10,000 for the land and \$10,000 for the improvements, for a total value of \$20,000.

DATED MARCH 29 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 17 HEARING TIME: START 3:35PM END _____

HEARING LOCATION: General
Administration Conf. Rm., Courthouse Annex

HEARING DATE: 3/7/2019

PETITION NUMBER: 18-056

HEARING TIME: 15:30

PROPERTY OWNERS: Stanley W. Smith

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 13083613005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 3/7/2019

ASSESSMENT: YEAR - 2018 FOR TAXES PAYABLE IN YEAR - 2019

ASSESSMENT YEAR: 2018		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$98,000.00	LAND	\$	LAND	\$ 72,500
Improvement:	\$54,600.00	IMPR	\$	IMPR	\$ 47,500
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$152,600.00	TOTAL	\$	TOTAL	\$ 120,000

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	98,000
IMPR	\$	54,600
PERS PROP	\$	
TOTAL	\$	152,600

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) _____ Petitioner accepts value |
| 6) _____ Unique land features (specify) | 16) _____ Uphold/conflict of interest |
| 7) _____ Deferred maintenance of improvement | 17) _____ Obsolescence of improvement |
| 8) _____ Cost to cure | 18) _____ Location limits value |
| 9) _____ Cost to develop | 19) _____ Documentation of non-perc |
| 10) _____ Cost Approach | 20) _____ Other as Specified |

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Stanley W. Smith

Mailing Address: 1670 SR 6
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 13083613005

Assessment Year: 2018 (Taxes Payable in 2019) Petition Number: 18-056

Having considered the evidence presented by the parties in this appeal, the Board hereby:
Sustained
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$98,000.00
Assessor Improvement: \$54,600.00
TOTAL: \$152,600.00

Board of Equalization (BOE) Determination

BOE Land: \$98,000.00
BOE Improvement: \$54,600.00
TOTAL: \$152,600.00

Those in attendance at the hearing and findings:

Petitioner wasn't present at the hearing. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, March 7, 2019

Decision Entered On: Wednesday, April 3, 2019

Hearing Examiner: Eric Weston

Date Mailed: 4/3/19



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Stanley W. Smith
Petition 18-056
Parcel 13083613005, 1670 State Route 6, Raymond, WA

Hearing:
Thursday, March 7, 2019 @ 3:35 p.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents reviewed:
Taxpayer Petition, July 2, 2018
Assessor's Answer, October 24, 2018

Testimony given:
Connie Williams, Chief Appraiser (briefly)

Assessor's determination:
Land: \$98,000
Improvements: \$54,600
Total: \$152,600

Taxpayer's estimate:
Land: \$72,500
Improvements: \$47,500
Total: \$120,000

Summation of evidence presented:
In his Petition, Stanley Smith states, "Parcel 13083612018 and adjoining 13083612015, State Rt.6 #1608 @ 950' from my property sold for \$120,000 Oct. 2017. (30,000 less than it sold for in 2015.) My property and theirs are both approx. 23 acres with adjoining parcel. Their house was new in early 1960's. Mine was built @ 1903. Their outbuildings are all built after the house in 1960's. Some of our outbuildings date from construction of our house time frame. Our main barn was constructed before the 1960's construction of any of their outbuildings."

In the Assessor's Answer, Chief Appraiser Connie Williams responded that the neighboring parcel cited by the petitioner was not a good comparison of value because it was twice an estate sale, in 2015 and 2017. She also noted that the improvements were in a very deteriorated condition, and that the 2015 sale included much debris on the property.

Instead, she cited five other parcels as being more comparable to the subject property. Three of the parcels are also in NB 2510. The other two are in the similar NB 2520 to the north.

When asked if she had anything to add to her written report, Ms. Williams testified that the subject property had an old house with no updating. She said that they have greatly depreciated the value of the house based on its age and condition, and the condition of the house was considered in the appraisal. She also lowered the valuation because of debris that would have to be removed for any purchaser.

Findings of Fact:

The subject property is a 1,568 square foot single-family residence with a barn on 20.53 acres in the Willapa Valley in NB 2510.

The five parcels cited by Ms. Williams as comparable property sales have an average size of 13.29 acres, an average build date of 1933, an average residence size of 1,426.4 square feet, an average sale price of \$166,200, and average sale price per square foot of improvements of \$119.32, and average sale price per square foot of the total property of \$55.02. This compares with the subject property as being 20.53 acres, built in 1908, residence size of 1,566 square feet, and an assessed total value of \$152,600 giving a price per square foot for the building only at \$97.32 and an overall price per square foot of \$34.82.

Analysis of average values of comparable properties with that of subject property:

Comparables:

Acreage	Date	Size of residence	Sale price	\$/SF B/O	\$/SF O/A
13.29	1933	1426.4	\$166,200	\$119.32	\$55.02

Subject property:

			Assessed value		
20.53	1908	1568	\$152,600	\$97.32	\$34.82

Percent difference between Comparables and Subject property (Comparable/Subject):

64%	91 %	109 %	122 %	158 %
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If you remove the parcels that are out of NB 2510, the results are:

8.32	1932	1483	\$146,667	\$99.45	\$50.17
41 %	95 %	96 %	102 %	144 %	

In other words, the assessor's comparable properties are within 5% of residence size and 4% of total value of the subject property, and the price per square foot with the buildings only is within 2% of the subject property. These figures differ greatest in that the comparable property areas are much smaller, at less than half the size. But, when comparing properties of similar size but taken from a different property classification, the top comparison above, the values are 22% and 58% lower on the subject property.

In sum, though there are few properties available to compare, those that exist are close to the assessor's valuation and thus support it.

Conclusions of Law:

“Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.” RCW 84.40.0301 In other words, the assessor’s determination of property value shall be presumed correct. The petitioner can overcome this presumption that the assessor’s value is correct only by presenting clear, cogent and convincing evidence otherwise.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . .”
RCW 84.40.020

“The true and fair value of real property for taxation purposes . . . must be based upon the following criteria:

- (a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. . .
- (b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. . .”

RCW 84.40.030(3)

“(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1 of the year of evaluation, reflecting market activity and using generally accepted appraisal methods. . .

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.”

WAC 458-14-087

The petitioner does not provide enough clear, cogent, and convincing evidence to prove that the appraiser is in error in her assessment of the subject property. They have not demonstrated any error on the part of the assessor, nor have they prevailed on proving that their own estimate is correct by clear cogent and convincing evidence. Though the appraiser does not have the burden of proof in this hearing, her evidence of comparable sales supports her valuation.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$98,000 for the land and \$54,600 for the improvements, for a total value of \$152,600.

DATED MARCH 29 2019


Eric Weston, Hearing Examiner