

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

DECEMBER 30, 2019 @ 9:45 AM

**Conference Room
Courthouse Annex, South Bend**

1. Approve November 18, 2019 Minutes
2. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions and Board of Equalization Orders for the following hearing date:
 - December 5, 2019
3. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
November 18, 2019 at 11:15am
Courthouse Annex
BOCC Conference Room, South Bend, Washington

COPY

Minutes of a regular session of the Board of Equalization held on November 18, 2019 at 11:15 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, Mike Runyon-Member, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Wolfe called the meeting to order at approximately 11:15 a.m.

The Clerk administered the oath to Hearing Examiner Eric Weston.


Lisa Olsen moved to approve the September 17, 2019 minutes. Mike Runyon seconded, motion carried.

Discussion was held regarding notice to the county legislative authority to reconvene the 2019 Session of Board of Equalization per RCW 84.48.010 and WAC 458-14-046.


Connie Williams-Chief Appraiser of the Assessor's Office, presented the Assessor's Report on Annual Cycle 3 (2019 assessment year for taxes payable in 2020).

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

PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair

Absent During Signing

Mike Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**

HEARING EXAMINER PROPOSED DECISION TRANSMITTAL

WHEREAS, hearings with proper notification were conducted:

Thursday, December 5, 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, December 30, 2019, by the following vote: 2 YEA, 0 NAY, 0 ABSTAIN and 1 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**



Frank Wolfe - Chair
County Commissioner, District #2



Lisa Olsen - Vice Chair
County Commissioner, District #1

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

Absent

Michael Runyon - Member
County Commissioner, District #3

Hearing Examiner Proposed Decision Resolution Attachment

Board of Equalization Decision Date: Monday, December 30, 2019

Hearing Date: Thursday, December 5, 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
19-010	Pulse, Abbey	75012026023	Appealing	Sustained	\$40,300	\$49,300	\$0	\$89,600	\$40,300	\$49,300	\$0	\$89,600
19-013	Coles, John	77018001018	Appealing	Sustained	\$118,800	\$64,800	\$0	\$183,600	\$118,800	\$64,800	\$0	\$183,600
19-014	Allen, Steven & Debra	75012003013	Appealing	Sustained	\$40,300	\$99,000	\$0	\$139,300	\$40,300	\$99,000	\$0	\$139,300
19-017	Knight, Margaret	73011015104	Appealing	Sustained	\$55,000	\$94,100	\$0	\$149,100	\$55,000	\$94,100	\$0	\$149,100
19-030	Dunsmoor, Jason & Kristi	14083050009	Appealing	Sustained	\$81,700	\$486,200	\$0	\$567,900	\$81,700	\$486,200	\$0	\$567,900
19-032	Gray, Stephen & Karen	10112821036	Appealing	Sustained	\$46,300	\$320,100	\$0	\$366,400	\$46,300	\$320,100	\$0	\$366,400
19-038	Johnson, Brian & Rachele	77017005001	Appealing	Sustained	\$85,200	\$175,900	\$0	\$261,100	\$85,200	\$175,900	\$0	\$261,100
19-057	Sopocko, Stephen & Antoinette	79544000402	Appealing	Sustained	\$0	\$231,300	\$0	\$231,300	\$0	\$231,300	\$0	\$231,300
19-059	West, Bob	75015018001	Appealing	Sustained	\$8,600	\$0	\$0	\$8,600	\$8,600	\$0	\$0	\$8,600
Hearing Date Totals:					\$476,200	\$1,520,700	\$0	\$1,996,900	\$476,200	\$1,520,700	\$0	\$1,996,900
BOE Totals:					\$476,200	\$1,520,700	\$0	\$1,996,900	\$476,200	\$1,520,700	\$0	\$1,996,900

Thursday, December 26, 2019

Page 1 of 1

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 4 HEARING TIME: START 10:26 am END 10:40

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-010

HEARING TIME: 10:15

PROPERTY OWNERS: Abbey Pulse

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 75012026023

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$40,300.00	LAND	\$	LAND	\$ <u>40,300</u>
Improvement:	\$49,300.00	IMPR	\$	IMPR	\$ <u>36,800</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$89,600.00	TOTAL	\$	TOTAL	\$ <u>77,100</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>40,300</u>
IMPR	\$	<u>49,300</u>
PERS PROP	\$	
TOTAL	\$	<u>89,600</u>

REASONS:

- | | |
|--|--|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <input checked="" type="checkbox"/> 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): Abbey Pulse

Mailing Address: 411 5th Ave SW
Castle Rock, WA 98611-

Other Parties:

Tax Parcel No(s): 75012026023

Assessment Year: 2019 (Taxes Payable in 2020) Petition Number: 19-010

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: \$40,300.00
Assessor Improvement: \$49,300.00
TOTAL: \$89,600.00

Board of Equalization (BOE) Determination

BOE Land: \$40,300.00
BOE Improvement: \$49,300.00
TOTAL: \$89,600.00

Those in attendance at the hearing and findings:

Petitioner was not 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, December 5, 2019


Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellant: Abbey Pulse
Petition: 19-010
Parcel: 75012026023
Address: 1602 282nd Place, Ocean Park

Hearing: Thursday, December 5, 2019, 10:26 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, June 25, 2019
Assessor's Answer, August 22, 2019

Testimony given:
Connie Williams

Assessor's determination:
Land: \$40,300
Improvements: \$49,300
Total: \$89,600

Taxpayer's estimate:
Land: \$40,300
Improvements: \$36,800
Total: \$77,100

Summation of evidence presented:

In her petition, Abbey Pulse asserted that there has not been \$12,500 in improvements since she purchased her park model cabin in 2013. She stated that other properties in the area have sold for less than their appraised value and so her property should be valued less. She provided three properties that she says are comparable to hers, with their price and sale date. She did not provide evidence or argument as to how these properties are comparable to hers.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated that the subject property is a 374 square foot park model trailer built in 2018. She wrote that the property also includes a storage shed. These are on two lots totaling .23 acre in Ocean Park.

Ms. Andrews stated, "The comparable sales listed by the petitioner were not relevant due to the fact that none of them are classified as park model trailers." She said that one sale was not an arm's-length transaction but a sale between friends and that the price of another was not the sale price but an owner's estimate.

Ms. Andrews, in Exhibits B and C, provided three comparable properties with an average sale price of \$101,533, and an average price per square foot of \$300.05. The subject property is valued at \$89,600 with a valuation per square foot of \$239.57.

Ms. Williams' testimony was limited to a general discussion of how park model trailers differ from manufactured homes.

Findings of Fact:

The subject property is a 374-square foot park model trailer on .23 acres in Ocean Park.

It is uncontested that the petitioner has not put more than \$12,500 in improvements since her purchase of it in 2013.

The properties offered by the petitioner as comparable are not in fact sufficiently comparable to the subject property to meet the evidentiary burden challenging the assessor's valuation.

The assessor provided three properties with recent sales that are sufficiently comparable to use in evaluating the subject property'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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

Though the petitioner has not put \$12,500 worth of improvements into her property, the increase in its value is not due to its improvement but the increase in market value of all such similar properties.

The petitioner fails to overcome the presumption of the accuracy of the assessor's valuation. While the petitioner's proposed comparable property sales data is lower than that of their valuation, these properties are not so sufficiently comparable as to challenge the assessor's valuation. The petitioner does not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$40,300 for the land and \$49,300 for the improvements, for a total value of \$89,600.

DATED November 23 2017


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 1 HEARING TIME: START 8:32 END 9:03

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

HEARING DATE: 12/5/2019

HEARING TIME: 08:30

PETITION NUMBER: 19-013

PROPERTY OWNERS: John Coles
Vicki Coles

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Cindy Howard Appraiser

PRESENT: YES ☒ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 77018001018

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$118,800.00	LAND	\$	LAND	\$ <u>100,000</u>
Improvement:	\$64,800.00	IMPR	\$	IMPR	\$ <u>50,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$183,600.00	TOTAL	\$	TOTAL	\$ <u>150,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>118,800</u>
IMPR	\$	<u>64,800</u>
PERS PROP	\$	
TOTAL	\$	<u>183,600</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 checked="" 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 Coles
Vicki Coles

Mailing Address: 1201 SE 80th Ave
Vancouver, WA 98664-1711

Other Parties:

Tax Parcel No(s): 77018001018

Assessment Year: 2019 (Taxes Payable in 2020) Petition Number: 19-013

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: \$118,800.00
Assessor Improvement: \$64,800.00
TOTAL: \$183,600.00

Board of Equalization (BOE) Determination

BOE Land: \$118,800.00
BOE Improvement: \$64,800.00
TOTAL: \$183,600.00

Those in attendance at the hearing and findings:

Vicki Coles, 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: Thursday, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellants: Vicki Coles and John Coles (siblings)

Petition: 19-013

Parcel: 77018001018

Address: 34913 G Street, Ocean Park

Hearing: Thursday, December 5, 2019, 8:32 a.m.

Present at hearing:

Vicki Coles, Taxpayer

Cindy Howard, Senior Appraiser

Documents in evidence:

Taxpayer Petition, June 24, 2019

Taxpayer Petition Supplements, received August 23, 2019, and November 6, 2019

Assessor's Answer, August 21, 2019

Testimony given:

Vicki Coles

Cindy Howard

Assessor's determination:

Land: \$118,800

Improvements: \$64,800

Total: \$183,600

Taxpayer's estimate:

Land: \$100,000

Improvements: \$50,000

Total: \$150,000

Summation of evidence presented:

In her petition, Vicki Coles stated that extensive deferred maintenance reduces the value of the subject property below the assessor's determination. In particular there are 19 failed windows, deteriorated decking, rusted metal entry door, and dry rot around the windows on the south side of the house with consequential interior damage.

Ms. Coles' petition included a list of three proposed comparable properties. The petition also included photographs demonstrating the damage to the improvements. In her supplemental materials, she provided better quality prints of those photographs. She also stated that she did not have an estimate on the total cost of the repairs but that she did get an estimate in 2014 that replacing the 5 upstairs windows and the sliding door to the deck would cost \$5,264.

In testimony, Ms. Coles presented a slide show on her computer of the above-mentioned photographs with her testimony explaining the depicted damage.

In the Assessor's Answer, Exhibit A, Senior Appraiser Cindy Howard stated that the subject property is a fair/average quality 1,456 square foot home with a built-in garage. The home was built in 1983. On cycle inspection in 2017 the home appeared to have deferred maintenance. Quality and depreciation were adjusted accordingly at that time. The home is located in the area of Surfside Estates in Ocean Park. The subject land is 67 front feet oceanfront with an excellent ocean view. Oceanfront properties in this area are valued by the front foot with value added for the view. The overall dollar value per square foot is \$126.10.

Ms. Howard distinguished the comparable properties offered by Ms. Coles, saying that: 1) the first property sold at \$249.17 per square foot where Ms. Coles' property is valued at \$126.10 per square foot; 2) the second property is not oceanfront or view property; and 3) the third property has no ocean view because of the dunes and the property sold at \$205.30 per square foot.

In Exhibit B, Ms. Howard presented five comparable property sales demonstrating that her appraisal of the subject property was in line with the market.

Ms. Howard testified that she took the distressed condition of the subject property into account when valuing it. On a question from Ms. Coles, she explained how the assessor's office appraises oceanfront land. When asked by this hearing examiner whether she observed the interior of the residence to make her appraisal, she said that she assumed that the interior was similarly distressed as the exterior.

Findings of Fact:

The subject property has indeed been damaged by the beachfront elements over time. This hearing examiner finds that Ms. Coles' testimony was credible and the damage claimed is substantiated. However, Ms. Howard testified that she was aware of the exterior damage, assumed the interior damage, and lowered the appraised value of the subject value accordingly.

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 valuation includes the damage cited by the petitioner. The comparable sales provided by the appraiser demonstrate that the valuation of the subject property is well within the market as of January 1, 2019.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$118,800 for the land and \$64,800 for the improvements, for a total value of \$183,600.

DATED Dec 23 2019


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 5 HEARING TIME: START 10:50am END 10:57

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-014

HEARING TIME: 10:45

PROPERTY OWNERS: Steven & Debra Allen

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____

PARCEL: 75012003013

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$40,300.00	LAND	\$	LAND	\$ <u>30,000</u>
Improvement:	\$99,000.00	IMPR	\$	IMPR	\$ <u>70,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$139,300.00	TOTAL	\$	TOTAL	\$ <u>100,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHeld _____ VALUE ADJUSTED:

LAND	\$	<u>40,300</u>
IMPR	\$	<u>99,000</u>
PERS PROP	\$	
TOTAL	\$	<u>139,300</u>

REASONS:

- | | |
|--|---|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <u>✓</u> 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): Steven & Debra Allen

Mailing Address: PO Box 88
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 75012003013

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-014

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: \$40,300.00
Assessor Improvement: \$99,000.00
TOTAL: \$139,300.00

Board of Equalization (BOE) Determination

BOE Land: \$40,300.00
BOE Improvement: \$99,000.00
TOTAL: \$139,300.00

Those in attendance at the hearing and findings:

Petitioners were not 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellant: Steven K. and Debra Allen
Petition: 19-014
Parcel: 75012003013
Address: 29302 R Street, Ocean Park

Hearing: Thursday, December 5, 2019, 10:50 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, June 25, 2019
Assessor's Answer, August 22, 2019

Testimony given:
Connie Williams

Assessor's determination:
Land: \$40,300
Improvements: \$99,000
Total: \$139,300

Taxpayer's estimate:
Land: \$30,000
Improvements: \$70,000
Total: \$100,000

Summation of evidence presented:
In his petition, Steven Allen states, "Property values here have not increased by 40% - the "cabin" - 25' x 25' is not complete - there have been no improvements in the last 5 years. - The "outbuilding" is in disrepair - The cabin is not complete. . . . Nothing around here is selling even close to this assessment - cabin or otherwise."

Mr. Allen provided no examples of comparable property sales or other evidence to substantiate this argument.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "The subject consists of a 624-square SF dwelling with a small wood deck and a storage shed. It was built in 1967 and had an interior remodel in 2011, which also included new vinyl windows and concrete foundation. This parcel sits on two lots, totaling .23 acres. This site is located in Ocean Park."

Ms. Andrews, in Exhibits B and C, provided three comparable properties with an average sale price of \$158,400, an average lot size of .17 acre, and an average price per square foot of

\$266.51. The subject property is valued at \$139,300 on a .23 acre lot with a valuation per square foot of \$223.24.

Ms. Williams' testified that the cabin was remodeled in 2011 with permits for a new foundation and new vinyl windows. She said that the outbuilding was a shed and valued as such. She said that the valuation adjustment from previous years was so high because the market in general is so good for sellers. She said during the last inspection cycle for this property in 2012 the appraiser talked with the owner and there was a new roof and the interior was complete.

Findings of Fact:

The subject property is a 624-square foot cabin and shed on .23 acres in Ocean Park.

It is uncontested that there have been no improvements in the previous five years.

The assessor provided three properties with recent sales that are sufficiently comparable to use in evaluating the subject property's valuation. These comparable property sales demonstrate that the assessor's valuation of the subject property is within market variables.

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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

While the petitioner may not have put any improvements into the property in the past five years, the increase in its value is not due to its improvement but the increase in market value of all such similar properties.

The petitioner failed to overcome the presumption of the accuracy of the assessor’s valuation. Arguments concerning general property value increases or about the going sales price of nearby properties fail without substantiating evidence.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$40,300 for the land and \$99,000 for the improvements, for a total value of \$139,300.

DATED DECEMBER 23 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 8 HEARING TIME: START 2:30pm END 2:32

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-017

HEARING TIME: 14:30

PROPERTY OWNERS: Margaret Knight
Maureen Sargent and Dan
& Connie O'Neill

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 73011015104

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$55,000.00	LAND	\$	LAND	\$
Improvement:	\$94,100.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$149,100.00	TOTAL	\$	TOTAL	\$ <u>125,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>55,000</u>
IMPR	\$	<u>94,100</u>
PERS PROP	\$	
TOTAL	\$	<u>149,100</u>

REASONS:

- | | |
|--|--|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <input checked="" type="checkbox"/> 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): Margaret Knight
Maureen Sargent and Dan & Connie O'Neill

Mailing Address: 15619 SE 62nd Pl
Bellevue, WA 98006-5311

Other Parties:

Tax Parcel No(s): 73011015104

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-017

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: \$94,100.00
TOTAL: \$149,100.00

Board of Equalization (BOE) Determination

BOE Land: \$55,000.00
BOE Improvement: \$94,100.00
TOTAL: \$149,100.00

Those in attendance at the hearing and findings:

Petitioners were not 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellants: Margaret Knight, Maureen Sargent, and Dan & Connie O'Neill

Petition: 19-017

Parcel: 73011015104

Address: 511 Pacific Avenue North, Long Beach

Hearing: Thursday, December 5, 2019, 2:32 p.m.

Present at hearing:

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, June 24, 2019

Professional Appraisal by Edwin E Nowak of March 22, 2017

Assessor's Answer, August 29, 2019

Testimony given:

Connie Williams

Assessor's determination:

Land: \$55,000

Improvements: \$94,100

Total: \$149,100

Taxpayer's estimate:

Land: \$

Improvements: \$

Total: \$125,000

Summation of evidence presented:

The petitioners referred solely and entirely to the appraisal done by Edwin E Nowak, Certified Residential Appraiser on March 22, 2017. This appraisal states, "The effective date of this appraisal is the date of death of Katherine E Higgins which is 1/28/2017."

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "The subject is an 886 SF dwelling with a 156 SF enclosed porch. It was built in 1890. This parcel sits on two lots, totaling .23 acres. This site is located in Long Beach and does not have a garage or any outbuildings."

Ms. Andrews provided four comparable properties that sold in 2017 and 2018. She stated, "All of the most recent sales shown are higher than the assessed value of the subject property. The sales provided in the private fee appraisal that was reported on 3/22/17 do not reflect the most current market value. The sales provided in that report are all from 2016. In order to provide the

most accurate assessed value, sales that occurred in 2018 and 2017 would be a more accurate reflection of the current market.”

Ms. Williams’ testified that the professional appraisal’s use of comparable sales from 2016 is “irrelevant timewise” and for valuation in the current market.

Findings of Fact:

The subject property is a 129-year-old 886-square foot house on .23 acre on two lots in Long Beach.

It is difficult to assess comparability of those properties offered by the assessor. She provided a list, but little analysis. Three of the properties have garages while the subject does not. Three of the properties are over a hundred years old while one is 50. The land area varies in the comparable properties from .06 acre to .11 acre, while the subject is on .11 acre. Because the petitioner has the burden of proof, not the assessor, the lack of analysis is immaterial. The average sale price of the assessor’s comparable properties is \$190.77 per square foot, while the assessed value of the subject property is \$168.28.

The petitioners offered no analysis or argument as to how its appraisal of the subject property’s value in February 2017 relates to its valuation on January 1, 2019.

The petitioner’s appraiser valued the property at \$125,000 on February 21, 2017. The assessor valued the property at \$149,100 on January 1, 2019. This is a \$24,100 difference in a little over 21 months, or an average increase in value of \$1,148 dollars a month. This works out to just over a 10 percent annual increase in value. This is about the same rate as the general market increase between 2018 and 2019 that the assessor’s office has noted and used in its general adjustment of 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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

While Ms. Andrews provided little explanation as to how her proposed comparable properties were in fact comparable, the taxpayer has the burden of proof in this dispute, so that lack of explanation is immaterial.

The petitioner failed to overcome the presumption of the accuracy of the assessor’s valuation. The difference in valuation proposed by their professional appraiser in February 2017 versus the assessor’s valuation on January 1, 2019, apparently matches the general market increase. If there is a difference, it is not so great as to call into question the assessor’s valuation.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$55,000 for the land and \$94,100 for the improvements, for a total value of \$149,100.

DATED December 23 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 10 HEARING TIME: START 4pm END 4:38

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-030

HEARING TIME: 16:00

PROPERTY OWNERS: Jason & Kristi Dunsmoor

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Cindy Howard, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 14083050009

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$81,700.00	LAND	\$	LAND	\$ <u>81,200</u>
Improvement:	\$486,200.00	IMPR	\$	IMPR	\$ <u>400,300</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$567,900.00	TOTAL	\$	TOTAL	\$ <u>461,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>81,700</u>
IMPR	\$	<u>486,200</u>
PERS PROP	\$	
TOTAL	\$	<u>567,900</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 checked="" 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): Jason & Kristi Dunsmoor

Mailing Address: PO Box 214
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 14083050009

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-030

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: \$81,700.00
Assessor Improvement: \$486,200.00
TOTAL: \$567,900.00

Board of Equalization (BOE) Determination

BOE Land: \$81,700.00
BOE Improvement: \$486,200.00
TOTAL: \$567,900.00

Those in attendance at the hearing and findings:

Jason Dunsmoor, 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: Thursday, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellants: Jason and Kristi Dunsmoor
Petition: 19-030
Parcel: 14083050009
Address: 777 Pigeon Point Road, Raymond

Hearing: Thursday, December 5, 2019, 4:00 p.m.

Present at hearing:
Jason Dunsmoor
Cindy Howard, Senior Appraiser

Documents in evidence:
Taxpayer Petition, July 1, 2019, with a supplement received on October 29, 2019.
Assessor's Answer, October 16, 2019

Testimony given:
Jason Dunsmoor
Cindy Howard

Assessor's determination:
Land: \$81,700
Improvements: \$486,200
Total: \$567,900

Taxpayer's estimate:
Land: \$ 61,200
Improvements: \$400,300
Total: \$461,500

Summation of evidence presented:
The petitioners' petition stated, "No comparable area sales to support Assessed Value." The petitioners offered no comparable sales to support their proposed alternate valuation.

In the Assessor's Answer, Exhibit A, Senior Appraiser Cindy Howard stated, "The subject is a 3800 square foot, 1 ½ story very good quality home. It was built in 2003 and is very well maintained. The property has a 1085 square foot attached garage and a 2100 detached garage. There is also a private dock. The home site is on one acre with the remaining 31.9 acres in the designated forest land program." She also said that sales in north Pacific County, excluding Tokeland/Grayland, generally increased at 1.42 percent per month. She used this figure to adjust the sale price of comparable properties to the January 1, 2019, assessment date.

In Exhibit B Ms. Howard provided eight recent property sales that she argued were comparable to the subject property. The median age of the houses was 22 years old. These comparable

properties averaged into a 2,392-square foot residence selling for \$486,329, with an average price per square foot of \$219. The subject property is a 16-year-old 3,800 square-foot residence with a total assessed value of \$567,900, or \$149.45 per square foot.

The appellants replied to this answer in a supplement to their petition received on October 29, 2019. In this Mr. Dunsmoor pointed out that some of the appraiser's comparable properties were sold after January 1, 2019, and asked how could they be valued back to the 1/1/19 date. He asked what property sales were used to value his property originally. Mr. Dunsmoor stated that his property includes 25.4 acres that is unusable tidal marshland. He argued that his property is incomparable to three of the eight properties used by the appraiser as comparable. He stated that the long lane from the road is burdensome and should reduce the value. He stated that a property on Ehmer Road has an assessment that should be used in comparison to value the subject property. Mr. Dunsmoor cited the poor quality of his roof and stated that this should reduce his property's value. Mr. Dunsmoor cited Ms. Howard's reference to his dock and provided a list of six properties that also have docks but were allegedly unused in the assessment. He stated that referencing his dock but including no comparable property sales of properties with docks unfairly singles him out.

Mr. Dunsmoor began his testimony with the complaint that the appraiser was now using property sales after January 1, 2019, and argued that this new procedure was an example that he was being treated differently. This hearing examiner interrupted Mr. Dunsmoor's testimony to explain that the difference of procedure was attributable to this hearing examiner. I explained that I had a different understanding of the law from the previous hearing examiner and communicated this in the previous round of hearings. This difference is that while the original assessment shall be made from comparable property sales within five prior years, upon the valuation being appealed, either party can use subsequent sales in comparison to the valuation so long as the subsequent sales prices are adjusted back to the January 1st date.

Mr. Dunsmoor testified that his 6,000-foot gravel lane was burdensome to maintain. He said that the water line maintenance added cost. He said that his tile roof was damaged in the 2007 storm.

Ms. Howard testified that the valuation of the subject property was based on the market adjustment of all similar properties. She said that there has been a 25 percent increase in the sale price of land and a house. She testified that she tried to be conservative in her appraisals, but accurate. She testified that she wasn't singling out this property, but that when the market goes up you include such things as the dock. She said that when the market is down, you don't add value for sidewalks and fencing. She said that the sizeable dock became apparent by looking at Mapsifter. She said that she can't see every dock on Mapsifter. She said that during the cycle when they inspect particular properties they ask about docks. She said that some people argue that a dock is a liability.

Ms. Howard testified that she understood that the subject property was not entirely timber, that it included tidal marsh.

Mr. Dunsmoor testified that 80 percent of his land was swamp. Ms. Howard replied that his property was valued as such, and it was in the timber program. She said that she understood

7 ½ acres were dry, and that of this she valued the single acre around the residence. Mr. Dunsmoor said that the one acre around his house was greater than that used in the comparable property sales. Ms. Howard asked for proof of that assertion. She explained how the appraisers value land, starting out with designating the first acre as the house site, adding the cost of utilities. She testified that she would value the first acre at \$20,000, add \$20,000 if utilities were installed, and add another \$10,000 if there were a view. She testified that there was a 25 percent market adjustment added onto all properties.

Mr. Dunsmoor repeated that he felt singled out. Ms. Howard replied that with this year of the cycle, she used market adjustment across the board.

Mr. Dunsmoor finished off by suggesting that 15 Ehmert Road should be used as the sole comparable property sale in valuing his property.

This hearing examiner asked both parties whether his understanding of the facts was correct. This was: The timber program that Mr. Dunsmoor referred to was the program by which the state and county recovered tax money not on the land but on the harvested timber. That the program sought to recover tax money in a way that made more sense given the harvest cycle of timber as opposed to the yearly row-crop harvest of the farmer. I asked Mr. Dunsmoor if the entirety of his property, the timber and the tideland marsh, were both in the timber taxation? He said yes. I then suggested that this property was not part of the appraisal and Ms. Howard confirmed.

Findings of Fact:

The subject property is a contemporary 3,800-square foot single-family residence with two sizeable garages on nearly 33 acres on the north bank of the Willapa River. Of this property, 31.9 acres are in the designated forest land program and are thus not part of the assessor's valuation of the taxable part of the property.

It is uncontested that the residence's roof was damaged by the storm and that the property has a long lane. The petitioners offered no evidence substantiating the argument that the detriments of a long lane outweighed the benefits (e.g.: distance from road noise and other people).

The petitioners offered one example of a comparable property that should be used in the valuation of his property, 15 Ehmer Road, Raymond. This was an assessment, not a sale. They did not offer documentary evidence concerning this property.

The assessor provided examples of comparable properties that are in fact comparable. The general problem of appraising valuation of properties in Pacific County is that the raw number of sales is few, so statistical analysis is necessarily handicapped in proportion. Because of the limited number of properties sold, individual aspects vary in otherwise comparable properties. The sales prices of these comparable properties demonstrate that the valuation of the subject property is within market variables.

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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method of using general market trending, only the result.

The petitioners failed to overcome the presumption of the accuracy of the assessor’s valuation. Their original petition contained no evidence, only a single-phrase argument. Their supplement, a two-page response to the assessor’s answer, offered evidence of one property to be used in comparison for a correct valuation of the subject property. This comparison was made with an assessed value rather than a market value. Assessed value is not market evidence. The criticism

of the appraiser's comparable property values does not establish petitioners' proposed value nor does it overcome the presumption of the assessor's accuracy.

Though the assessor has little burden of proof in this hearing, the appraiser provided sufficient evidence of comparable sale values that illustrate that the valuation of the subject property is reasonably accurate.

Because the acreage surrounding this residence is in the timber reserve program, and 28 of the 31.9 acres is unusable tidal marshland, both the assessor and the petitioner taxpayer should consider investigating whether this designation is appropriate and the taxing consequences are correct.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$81,700 for the land and \$486,200 for the improvements, for a total value of \$567,900.

DATED DECEMBER 23 2019

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 9 HEARING TIME: START 3:03 END 3:24

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

HEARING DATE: 12/5/2019

HEARING TIME: 15:00

PETITION NUMBER: 19-032

PROPERTY OWNERS: Stephen & Karen Gray
Ryan Gray

PRESENT: YES ☒ NO ☐

via telephone

ASSESSOR: Bruce Walker, Assessor

Connie Williams, Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 10112821036

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$46,300.00	LAND	\$	LAND	\$ <u>46,300</u>
Improvement:	\$320,100.00	IMPR	\$	IMPR	\$ <u>260,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$366,400.00	TOTAL	\$	TOTAL	\$ <u>306,300</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>46,300</u>
IMPR	\$	<u>320,100</u>
PERS PROP	\$	
TOTAL	\$	<u>366,400</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 checked="" 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): Stephen & Karen Gray
Ryan Gray

Mailing Address: PO Box 399
Seaview, WA 98644-

Other Parties:

Tax Parcel No(s): 10112821036

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-032

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: \$46,300.00
Assessor Improvement: \$320,100.00
TOTAL: \$366,400.00

Board of Equalization (BOE) Determination

BOE Land: \$46,300.00
BOE Improvement: \$320,100.00
TOTAL: \$366,400.00

Those in attendance at the hearing and findings:

Stephen & Karen Gray, petitioners, were present via a telephone conference call. 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellants: Stephen & Karen Gray and Ryan Gray

Petition: 19-032

Parcel: 10112821036

Address: 3550 N Lane, Seaview

Hearing: Thursday, December 5, 2019, 3:03 p.m.

Present at hearing:

Karen Gray, Steven Gray (via telephone)

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, June 30, 2019

Assessor's Answer, August 30, 2019

Mapsifter map of subject property illustrating 'panhandle' extension to road. (Submitted by Ms. Williams to illustrate Ms. Gray's testimony. Admitted without objection at hearing.)

Testimony given:

Karen Gray

Steven Gray

Connie Williams

Assessor's determination:

Land: \$46,300

Improvements: \$320,100

Total: \$366,400

Taxpayer's estimate:

Land: \$ 46,300

Improvements: \$260,000

Total: \$306,300

Summation of evidence presented:

The petitioners' petition stated, "Comparable sales do not reflect current value of this property."

Other issues identified in their petition are "flood control easement, no access from Hwy 101."

The petitioners did not submit any comparable properties with sales figures into evidence.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "The subject property consists [of] a 2541 SF single-family residence with an attached garage. This parcel contains 2 acres of land, although only one half of an acres is valued as the home site. The remaining 1.5 acres are in the cranberry bogs, and that portion is reflected in the value. This site is located in Seaview, which is just outside of Long Beach."

Ms. Andrews also stated, "The non-home-site portion (1.5 acres) of the subject property, including the ditch behind the dwelling, has already been addressed in the lower value of that portion. The County is unaware of any type of recorded flood-control easement for this property. Also, the overall assessed value of the subject property is lower than all of the comparable sales."

Ms. Andrews provided three comparable properties. They average to be a 2,358-square foot nine-year-old residence on a .18 acre parcel selling for \$386,833, or \$164.31 per square foot. The subject property is a 2,541 square-foot five-year-old residence on 2 acres (of which 1.5 is bog) valued at \$366,400, or \$144.20 per square foot.

Ms. Gray testified that the appraiser's comparable properties were dissimilar to hers, namely that:

- 1) #1 was on the ocean side of the road;
- 2) #2 was also on the west side in the old town district. She argued that because #2 was in a district with more restrictive covenants that it would have a higher value. And
- 3) #3 is in a subdivision with higher general values.

Ms. Gray testified that they purchased the residence on the subject property as a built-to-order package. Ms. Williams asked and Ms. Gray confirmed that the builder was Carlson (spelling?) homes out of Vancouver or Battle Ground. She said that they made certain choices from the available options, such as granite countertops and real woodwork rather than MDF. She said that they bought an extra 4 feet to the garage size, 2 feet to the living room, and an extra foot to the master bedroom.

Ms. Williams testified that the subject property lot was valued at \$46,300 because of the ditch and bog. She said that the residence was good quality in average/good condition. She testified that when one adjusted the sales figures the subject property had a very comparable value. She said that the increase in valuation was because the market had increased.

Ms. Gray testified more concerning the materials used in the interior.

Mr. Gray testified that at one time they had granted access to the County for dyke maintenance, but he didn't believe it was recorded. He said that the access ran for a distance of around 700 feet.

Findings of Fact:

The subject property is a contemporary 2,541-square foot single-family residence on two acres in Seaview. It is uncontested that 1.5 acres of this is unusable bog, and that this impairment was incorporated into the land value. The land value is uncontested at \$46,300.

The petitioners did not offer any examples of comparable property sales as evidence to their argument that "Comparable sales do not reflect current value of this property." Arguments without evidence fail.

The assessor provided examples of comparable properties that are in fact comparable. These property sales demonstrate that the assessor's valuation of the property is within the market range.

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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

The petitioners failed to overcome the presumption of the accuracy of the assessor's valuation. They presented no evidence to support their claim that the property is over-valued. Though the assessor has no burden of proof in this hearing, the appraiser provided sufficient evidence of

comparable sale values that illustrate that their valuation of the subject property is reasonably accurate.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$46,300 for the land and \$320,100 for the improvements, for a total value of \$366,400.

DATED DECEMBER 23 2019

ERIC WESTON
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 2 HEARING TIME: START 9:15am END 9:15

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-038

HEARING TIME: 09:00

PROPERTY OWNERS: Brian & Rachele Johnson

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 77017005001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$85,200.00	LAND	\$	LAND	\$ <u>71,000</u>
Improvement:	\$175,900.00	IMPR	\$	IMPR	\$ <u>146,600</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$261,100.00	TOTAL	\$	TOTAL	\$ <u>217,600</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>85,200</u>
IMPR	\$	<u>175,900</u>
PERS PROP	\$	
TOTAL	\$	<u>261,100</u>

REASONS:

- | | |
|--|--|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <input checked="" type="checkbox"/> 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): Brian & Rachele Johnson

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

Other Parties:

Tax Parcel No(s): 77017005001

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-038

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: \$85,200.00
Assessor Improvement: \$175,900.00
TOTAL: \$261,100.00

Board of Equalization (BOE) Determination

BOE Land: \$85,200.00
BOE Improvement: \$175,900.00
TOTAL: \$261,100.00

Those in attendance at the hearing and findings:

Petitioners were not 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellants: Brian and Rachele Johnson

Petition: 19-038

Parcel: 77017005001

Address: 34619 I Street, Ocean Park

Hearing: Thursday, December 5, 2019, 9:05 a.m.

Present at hearing:

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, June 11, 2019

Taxpayer Petition Supplement, received December 2, 2019

Assessor's Answer, September 17, 2019

Testimony given:

Connie Williams

Assessor's determination:

Land: \$85,200

Improvements: \$175,900

Total: \$261,100

Taxpayer's estimate:

Land: \$71,000

Improvements: \$146,600

Total: \$217,600

Summation of evidence presented:

In their petition, Brian and Rachele Johnson said that sales of the four comparable properties that they reference demonstrate that the assessor's valuation is incorrect. They also cite the September 2017 sale price of their property as evidence of the fair market value of their property. Mr. and Ms. Johnson include with their petition examples of 12 properties and their sale price from the Zillow.com website. The Johnsons supplement their petition with a letter raising a new argument that the assessor's comparable properties are incomparable as they are closer to the ocean, and thus more valuable than the subject property.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated that the subject property "consists of a 1,290 square-foot, one-story dwelling with an attached garage. It was built in 2003. It sits on two lots in Surfside Estates, totaling .37 acres." She provided a set of four properties to compare their characteristics and sale prices with that of the subject property and its valuation. She adjusted the sale price for two of the comparable properties to account for their smaller lot sizes.

Ms. Williams testified that Ms. Andrews had changed responsibilities in her office and so Ms. Williams was there to testify concerning this property.

Ms. Williams testified that Zillow prices are not generally accurate and gave an example. Ms. Williams testified that the comparable properties offered by the Johnsons were not in fact comparable. She testified that property A was far outside Surfside Estates, in a neighborhood with a much lower value. She said that property B was in Surfside Estates, but dissimilar in that it was 2 story with all the living in the upper floor opposite the canal with a questionable view. This property was a single lot whereas the subject property was on two lots. She said that property C is similar but that it too was on a single lot. She said that property D was sold in July 2019 and not well maintained. Though it was on two lots, that residence was on both lots and so the property owner could not sell one off, making it worth less. It was not on the canal.

Ms. Williams testified that they used market analysis to value the subject property and the market has been very good for similar homes in that neighborhood.

Findings of Fact:

The valuation of this property was reduced in 2018 to reflect the then-recent arm's-length sale on September 2017. However, the market price of similar houses has increased dramatically since that time and the 2017 sale price is no longer its value.

The petitioners offer a variety of properties alleged to be comparable, both in a list in the original petition and a set of pages from websites. The petitioners undertake no analysis demonstrating comparability. Listing a property with its sale price does not demonstrate how the property is or is not comparable.

The comparable properties offered by the appraiser are in fact comparable to the subject property. Though they are closer to the ocean, two do not front to the canal like 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 petitioners fail to overcome the presumption of the accuracy of the assessor’s valuation.

The assessor used a proper method to adjust the valuation of the sale property upwards to its current appraised value. There is no criticism of this method, only the result.

Upon challenge by the petitioners, the assessor has provided sales figures of properties that are sufficiently comparable to the subject property. These sales figures are not dissimilar in value to the subject property. They average \$212.79 per square foot while the subject property is valued at \$202.40 per square foot. The appraiser’s proposed comparable property sales are so similarly comparable that they demonstrate that the market analysis adjustment for the subject property is a fair valuation.

The petitioners have not demonstrated by clear, cogent and convincing evidence that the assessor’s valuation of their property is wrong.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$85,200 for the land and \$175,900 for the improvements, for a total valuation of \$261,100.

DATED December 23 2019



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 3 HEARING TIME: START 9:41 am END 9:46

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-057

HEARING TIME: 09:30

PROPERTY OWNERS: Stephen & Antoinette
Sopocko

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 79544000402

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$0.00	LAND	\$	LAND	\$
Improvement:	\$231,300.00	IMPR	\$	IMPR	\$ <u>220,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$231,300.00	TOTAL	\$	TOTAL	\$ <u>220,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$
IMPR	\$ <u>231,300</u>
PERS PROP	\$
TOTAL	\$ <u>231,300</u>

REASONS:

- | | |
|--|--|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <input checked="" type="checkbox"/> 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): Stephen & Antoinette Sopocko

Mailing Address: PO Box 1444
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 79544000402

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-057

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: \$0.00
Assessor Improvement: \$231,300.00
TOTAL: \$231,300.00

Board of Equalization (BOE) Determination

BOE Land: \$0.00
BOE Improvement: \$231,300.00
TOTAL: \$231,300.00

Those in attendance at the hearing and findings:

Petitioners were not 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellant: Stephen and Antoinette Sopocko
Petition: 19-057
Parcel: 79544000402
Address: 501 Shoreview Dr S #402, Long Beach

Hearing: Thursday, December 5, 2019, 9:41 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, June 19, 2019
Assessor's Answer, September 12, 2019

Testimony given:
Connie Williams

Assessor's determination:
Land: \$0
Improvements: \$231,300
Total: \$231,300

Taxpayer's estimate:
Land: \$0
Improvements: \$220,000
Total: \$220,000

Summation of evidence presented:

In their petition, Stephen and Antoinette Sopocko stated that the two other one-bedroom units sold in the building went for \$16,000 and \$12,000 less than what their one-bedroom unit is assessed for. They argue that while a fourth-floor unit may sell faster, they do not believe that the value is \$16,000 or \$12,000 more than a second-floor or third-floor unit. They state their disbelief that the extra price is justified. They provide two comparable properties in the same unit, both on the third floor that sold in October and May 2018 for \$219,000 and \$215,000 respectively.

In the Assessor's Answer, Exhibit A, Chief Appraiser Connie Williams stated that the subject property "is a condominium unit in the Windward Passage condominium complex. Windward Passage is a four-story building located in the city of Long Beach on the oceanfront. The building has 13 units with 1 bedroom and 1 ½ bathrooms and 23 units with 2 bedrooms and 1 ¾ bathrooms. Both unit types are located on each of the 4 floors. The subject parcel is a 1-bedroom unit on the 4th floor."

Ms. Williams offers five proposed comparable property sales. Her data shows that a one-bedroom unit sells for 30 percent less than a similar two-bedroom unit. She states that sales show a .62 percent per month increase in sales price over time. Taking data from prior sales, she states that similar units cost 20 percent more on the second floor than the first floor, 10 percent more on the third than the second, and 2 percent more on the fourth than the third floor. With this data, she adjusted the value of the various sales accordingly.

Ms. Williams' testimony was limited to answering the hearings examiner's question as to what a "paired sale" was. It is a property that sold more than once during the time of the analysis and was the basis for her conclusion concerning the monthly increase in price.

Findings of Fact:

The subject property is a single-bedroom condominium unit with 1 ½ baths on the fourth floor of oceanfront property.

While the petitioners argued that the value of a third floor unit should not be too different from that of a fourth floor unit, they did not provide a figure as to what in their estimation that the difference should be. The petitioners undertake no analysis of how their proposed comparable properties actually compare with their property. Instead they point solely to proximity and difference in prices and valuation.

The assessor provides five comparable property sales to that of the subject property. Adjusted for differences in date of sale, location, and size, the price per square foot of these five properties averages \$281.67. The assessed value of the subject property is \$284.15 per square foot. The assessed valuation is thus .9 percent higher than that of the adjusted comparable properties, well within market variables.

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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

The assessor used a proper method to adjust the valuation of other comparable property sales to analyze differences in those properties from the subject property. There is no criticism of this method.

The petitioners failed to overcome the presumption of the accuracy of the assessor’s valuation. While the petitioners’ proposed comparable property sales data is lower than that of their valuation, adjustments made for date of sale and floor location brought those prices close to the subject property’s valuation. The petitioners did not provide sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$0 for the land and \$231,300 for improvements, for a total value of \$231,300.

DATED DECEMBER 23 2017


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 11:21am END 11:27

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

HEARING DATE: 12/5/2019

PETITION NUMBER: 19-059

HEARING TIME: 11:15

PROPERTY OWNERS: Bob West

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Connie Williams Appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 75015018001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 12/5/2019

ASSESSMENT: YEAR - 2019 FOR TAXES PAYABLE IN YEAR - 2020

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$8,600.00	LAND	\$	LAND	\$ <u>7,500</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$8,600.00	TOTAL	\$	TOTAL	\$ <u>7,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>8,600</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>8,600</u>

REASONS:

- | | |
|--|--|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) <input checked="" type="checkbox"/> Value in use |
| 3) _____ Uphold: AV within market | 13) <input checked="" type="checkbox"/> 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): Bob West

Mailing Address: 7330 Alvord Alley Rd
Grand Ronde, OR 97347-

Other Parties:

Tax Parcel No(s): 75015018001

Assessment Year: 2019 (Taxes Payable in 2020) Petition Number: 19-059

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: \$8,600.00
Assessor Improvement: \$0.00
TOTAL: \$8,600.00

Board of Equalization (BOE) Determination

BOE Land: \$8,600.00
BOE Improvement: \$0.00
TOTAL: \$8,600.00

Those in attendance at the hearing and findings:

Petitioner was not 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, December 5, 2019

Decision Entered On: Monday, December 30, 2019

Hearing Examiner: Eric Weston

Date Mailed: 12/30/19



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

Appellant: Bob West
Petition: 19-059
Parcel: 75015018001
Address: none, Ocean Park

Hearing: Thursday, December 5, 2019, 11:21 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, June 24, 2019
Assessor's Answer, September 25, 2019

Testimony given:
Connie Williams

Assessor's determination:
Land: \$8,600
Improvements:
Total: \$8,600

Taxpayer's estimate:
Land: \$7,500
Improvements:
Total: \$7,500

Summation of evidence presented:
In his petition, Steven Allen stated, "The Big thing is, there's – no – road!! Undeveloped area – no spic – sewer – water – power or Drive way. . . . Hilly with water run-off – Thank you."

Mr. Allen provided three examples of property sales that he said are comparable but offered no evidence or argument concerning how these properties are comparable.

In the Assessor's Answer, Exhibit A, Appraiser Brooke Andrews stated, "The subject is a .38-acre, 3-lot site located in Ocean Park. It is an undeveloped site that is heavily wooded with no road access."

Ms. Andrews provided eight comparable properties and the data concerning the subject property's sale in 2017. She did not explain how these properties were comparable to the subject property other than stating that they are all heavily wooded undeveloped lots with no road access, noting that sales 7 and 8 were just after the road ends.

Ms. Williams' testified that the increase in the subject property's value was due to the overall market improvement, and that the assessor's valuation was well within market value.

Findings of Fact:

The subject property is .38 acre of undeveloped land in three parcels in Ocean Park.

It is uncontested that the land is heavily wooded with no utilities or road access.

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 assessor used a proper method to adjust the valuation of the sale property upward from prior years to its current appraised value. There is no criticism of this method, only the result.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail. Both parties agree that the property has no road, is undeveloped, and has no utilities. These aspects of the property have been incorporated in the appraiser's valuation of the property and so citing these facts has no persuasive weight against the valuation.

The petitioner cited three properties with no discussion of how comparable they are. Without an analysis of comparability, this evidence has little value. The average sales price of these properties is \$5,833 and average area is .213 acre, with a resulting cost per acre of \$27,385. The .38 acre subject property is valued at \$8,600, with a resulting value per acre of \$22,632. The petitioner's own proposed similar properties argue against reducing the assessor's value.

While Ms. Andrews provided little explanation as to how her proposed comparable properties were in fact comparable, the taxpayer has the burden of proof in this dispute, so that lack of explanation is immaterial.

The petitioner failed to overcome the presumption of the accuracy of the assessor's valuation. Arguments concerning general property value increases or about the going sales price of nearby properties fail without substantiating evidence. The petitioner did not present sufficient clear, cogent and convincing evidence to prevail.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$8,600 for the land and \$0 for improvements, for a total value of \$8,600.

DATED December 23 2019

Eric Weston
Eric Weston, Hearing Examiner