

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586

360-875-9334 or 360-642-9334

SEPTEMBER 21, 2020 @ 9:55 AM

**Conference Room
Courthouse Annex, South Bend**

1. Approve June 3, 2020 Minutes
2. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions and Board of Equalization Orders for the following hearing date:
 - August 6, 2020 (*2019 Session for taxes payable in 2020*)
3. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES
June 3, 2020 at 9:45 AM
Courthouse Annex
BOCC Conference Room, South Bend, Washington

COPY

Minutes of a regular session of the Board of Equalization held on June 3, 2020 at 9:45 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, and Kelli D. Buchanan-Board of Equalization Clerk. Michael Runyon-Member was absent. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Wolfe called the meeting to order at approximately 9:45 a.m.

Lisa Olsen moved to approve the May 12, 2020 minutes. Chair Wolfe seconded (out of necessity), motion carried.

Lisa Olsen moved to approve the Clerk's recommendation to grant the waiver of filing deadline for good cause regarding the following petition. Chair Wolfe seconded (out of necessity), motion carried.

- 19-076 Martin Parrott (2019 Session for 2020 Taxes)

Lisa Olsen moved to approve the Clerk's recommendation to grant the request for reconvening regarding the following petition. Chair Wolfe seconded (out of necessity), motion carried.

- 19-075 John & Linda Dietzman (2019 Session for 2020 Taxes)

Lisa Olsen moved to approve Hearing Examiner Eric Weston's recommendation to grant the waiver of filing deadline for good cause regarding the following petition. Chair Wolfe seconded (out of necessity), motion carried.

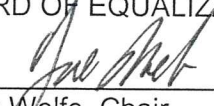
- 19-073 David & Kristiana Smith (2019 Session for 2020 Taxes)

Lisa Olsen moved to approve Hearing Examiner Eric Weston's recommendation to dismiss the following petition based on failure to meet good cause per WAC 458-14-056(3) regarding the waiver of filing deadline. Chair Wolfe seconded (out of necessity), motion carried.

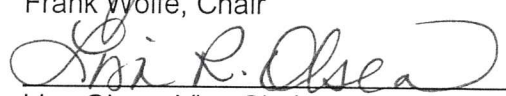
- 19-074 Ronald & Cynthia Rendel (2019 Session for 2020 Taxes)

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

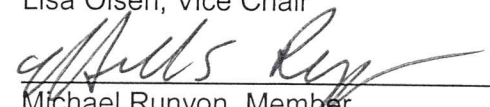
PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Michael 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, August 6, 2020

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, September 21, 2020, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**



Frank Wolfe - Chair
County Commissioner, District #2



Lisa Olsen - Vice Chair
County Commissioner, District #1

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Michael Runyon - Member
County Commissioner, District #3

Hearing Examiner Proposed Decision Resolution Attachment

Board of Equalization Decision Date: Monday, September 21, 2020

Hearing Date: Thursday, August 6, 2020

<i>Petition Number</i>	<i>Name</i>	<i>Parcel</i>	<i>Petition Status</i>	<i>BOE Decision</i>	<i>Assessor Land</i>	<i>Assessor Improvement</i>	<i>Assessor Personal Property</i>	<i>Assessor Total Value</i>	<i>BOE Land</i>	<i>BOE Improvement</i>	<i>BOE Personal Property</i>	<i>BOE Total Value</i>
19-040	Kotula, Peter	13070713010	Appealing	Sustained	\$62,300	\$0	\$0	\$62,300	\$62,300	\$0	\$0	\$62,300
19-049	Mobley, John & Gretchen	10091122079	Pending Withdrawal	Sustained	\$75,300	\$167,800	\$0	\$243,100	\$75,300	\$167,800	\$0	\$243,100
19-054	Price, Veronica	10110932901	Appealing	Sustained	\$142,400	\$0	\$0	\$142,400	\$142,400	\$0	\$0	\$142,400
19-060	Hicks, Raymond	71007003005	Appealing	Sustained	\$37,000	\$3,000	\$0	\$40,000	\$37,000	\$3,000	\$0	\$40,000
Hearing Date Totals:					\$317,000	\$170,800	\$0	\$487,800	\$317,000	\$170,800	\$0	\$487,800
BOE Totals:					\$317,000	\$170,800	\$0	\$487,800	\$317,000	\$170,800	\$0	\$487,800

Friday, September 18, 2020

Page 1 of 1

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 17 HEARING TIME: START 11:33 END 11:57

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

HEARING DATE: 8/6/2020

PETITION NUMBER: 19-040

HEARING TIME: 11:30

PROPERTY OWNERS: Peter Kotula
c/o Tom Stephens,
Authorized Agent

^{Both}
PRESENT: YES ☒ NO ☐
(via phone)

ASSESSOR: Bruce Walker, Assessor
CINDY HEWITT, Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 13070713010

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 8/6/2020

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

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$62,300.00	LAND	\$	LAND	\$
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$62,300.00	TOTAL	\$	TOTAL	\$

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>62,300</u>
IMPR	\$	<u>0</u>
PERS PROP	\$	
TOTAL	\$	<u>62,300</u>

REASONS:

- | | |
|-----------------------------------------------------------------|------------------------------------------------------------------------|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input 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): Peter Kotula
c/o Tom Stephens, Authorized Agent

Mailing Address: 425 Ellis St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 13070713010

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-040

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: \$62,300.00
Assessor Improvement: \$0.00
TOTAL: \$62,300.00

Board of Equalization (BOE) Determination

BOE Land: \$62,300.00
BOE Improvement: \$0.00
TOTAL: \$62,300.00

Those in attendance at the hearing and findings:

Tom Stephens, Authorized Agent, and Peter Kotula, Petitioner, were present via a telephone conference call, and Cindy Howard, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, August 6, 2020


Decision Entered On: Monday, September 21, 2020

Hearing Examiner: Eric Weston

Date Mailed: 9/21/20



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: Peter Kotula
Petition: 19-040
Parcel: 1307071310
Address: none assigned, off Mill Creek Road, Raymond, WA

Hearing: Thursday, August 6, 2020, 11:33 a.m.

Present at hearing:
Tom Stephens, authorized agent for Taxpayer, via telephone
Cindy Howard, Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 1, 2019
Assessor's Answer, Filed October 24, 2019.

Testimony given:
Tom Stephens
Cindy Howard

Assessor's determination:
Land: \$62,300
Improvements: \$0
Total: \$62,300

Taxpayer's estimate:
Land: \$31,000
Improvements: \$0
Total: \$31,000

Summation of evidence presented:
In his petition, Mr. Kotula stated: "Approximately 2 acres are not usable and not accessible. Comparable sales are not in line with assessed value. I will provide more information later. Set backs due to creek makes even more of the property unusable." Mr. Kotula's petition noted that he would submit additional documentary evidence. No more information was provided prior to the hearing.

On behalf of Mr. Kotula, Mr. Stephens testified that the appraiser had offered a compromise. Offers of compromise are not relevant. Mr. Stephens testified concerning the difficulty of getting potable water at the site, making it more expensive to develop. Mr. Stephens testified that he had 27 years of experience in a county assessor's office and said that there was nothing wrong with the appraisers 'comps.' He also testified concerning the expense and difficulty of getting electricity and a septic system.

Ms. Howard's written reply provided five comparable property sales. She noted that undeveloped parcels have many variables to a proper valuation.

Ms. Howard testified that the county granted a CARL (Critical Areas and Resources Lands) permit for developing the property in 2014. Though it went unused, she said that this indicated to her that the property was developable despite being in a wetland or wetland buffer. She testified that she had seen a fenced-off garden area on the site. She agreed that getting utilities to a site was a problem, but was common to similar rural areas. She said that her valuation was in line with the other five comparable sales.

Findings of Fact:

This hearing examiner adopts the description of the appraiser:

The subject property is 8.62 Acres of land located on Mill Creek Road with creek frontage. The creek divides two acres from the rest of the parcel along the road. The property is being valued as a potential one acre building site. There are no utilities on the property. In December 2014, the County approved a CARL for future home Permit No.: PL 140108SB. Although nothing has been built at this time, it is believed that here is still a potential site. At last cycle inspection in 2015 the property was observed to have dry land and a fenced vegetable garden area but no buildings.

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 did not provide sufficient clear, cogent and convincing evidence to prevail. Mr. Stephens, on behalf of Mr. Kotula, argued that the fact of a compromise offer meant something. It means that the assessor’s office was willing to cut a break so as to avoid the expense of litigation, which the petitioner did not accept. It means nothing concerning the valuation. Mr. Stephens also argued about the costs of development. Ms. Howard explained that these costs were common and were included in the subject valuation and the comparables’ sale price.

The petitioner failed to overcome the presumption of the accuracy of the assessor’s valuation.

Every finding of fact that is a conclusion of law shall be deemed as such. Every conclusion of law that contains a finding of fact shall be deemed as a finding of fact.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$62,300 for the land and \$0 for no improvements, for a total value of \$62,300.

DATED SEPTEMBER 17 2020

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 14 HEARING TIME: START 11:00 END 11:04

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

HEARING DATE: 8/6/2020

PETITION NUMBER: 19-049

HEARING TIME: 11:00

PROPERTY OWNERS: John & Gretchen Mobley

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO 8

Rocky Starke, Appraiser

PRESENT: YES 8 NO _____

PARCEL: 10091122079

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 8/6/2020

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

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$75,300.00	LAND	\$	LAND	\$
Improvement:	\$167,800.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$243,100.00	TOTAL	\$	TOTAL	\$

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>75,300</u>
IMPR	\$	<u>167,800</u>
PERS PROP	\$	
TOTAL	\$	<u>243,100</u>

REASONS:

- | | |
|----------------------------------------------|---------------------------------------------|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) _____ Insufficient evidence (uphold) |
| 4) _____ Purchase price of subject | 14) _____ Incorrect property characteristic |
| 5) _____ Improvement low/value in land | 15) <u>✓</u> 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): John & Gretchen Mobley

Mailing Address: PO Box 143
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 10091122079

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-049

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: \$75,300.00
Assessor Improvement: \$167,800.00
TOTAL: \$243,100.00

Board of Equalization (BOE) Determination

BOE Land: \$75,300.00
BOE Improvement: \$167,800.00
TOTAL: \$243,100.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, August 6, 2020

Decision Entered On: Monday, September 21, 2020

Hearing Examiner: Eric Weston

Date Mailed: 9/21/20



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: John and Gretchen Mobley
Petition: 19-049
Parcel: 10091122079
Address: 31 Mosher Lane, Naselle, WA

Hearing: Thursday, August 6, 2020, 11:00 a.m.

Present at hearing:
Rocky Stamper, Appraiser

An email in the file from Appraiser Rocky Stamper says that the petitioners intended to withdraw their petition. The Clerk sent (on three separate mailings) a written form for that withdrawal, and it was not returned. The appraiser relied on her discussion with the petitioners that they were in fact withdrawing and did not submit additional documentation.

The petitioners did not appear nor in any way demonstrate that they intended to go forward with their petition.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$75,300 for the land and \$167,800 for the improvements, for a total value of \$243,100.

DATED 8/7/2020


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 14 HEARING TIME: START 9:02 END 9:28

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

HEARING DATE: 8/6/2020

PETITION NUMBER: 19-054

HEARING TIME: 09:00

PROPERTY OWNERS: Veronica Price

PRESENT: YES ☒ NO ☐ VIA PHONE

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

CINNY HOWARD, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 10110932901

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 8/6/2020

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

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$142,400.00	LAND	\$	LAND	\$
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$142,400.00	TOTAL	\$	TOTAL	\$

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>142,400</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>142,400</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): Veronica Price

Mailing Address: PO Box 1226
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 10110932901

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-054

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: \$142,400.00
Assessor Improvement: \$0.00
TOTAL: \$142,400.00

Board of Equalization (BOE) Determination

BOE Land: \$142,400.00
BOE Improvement: \$0.00
TOTAL: \$142,400.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, August 6, 2020


Decision Entered On: Monday, September 21, 2020

Hearing Examiner: Eric Weston

Date Mailed: 9/21/20



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: Veronica Price
Petition: 19-054
Parcel: 10110932901
Address: 1901 Ocean Beach Blvd. N., Long Beach, WA

Hearing: Thursday, August 6, 2020, 9:02 a.m.

Present at hearing:
Veronica Price, Petitioner, via telephone
Cindy Howard, Appraiser

Documents in evidence:
Taxpayer Petition, Filed June 4, 2019
Taxpayer Letters, May 31, 2019 (with attachments); July 30, 2020
Assessor's Answer, Filed September 13, 2019.

Testimony given:
Veronica Price
Cindy Howard

Assessor's determination:
Land: \$142,400
Improvements: \$0
Total: \$142,400

Taxpayer's estimate:
Land: \$750,000 - 1,000,000
Improvements: \$0
Total: \$750,000 - 1,000,000

Summation of evidence presented:
In her petition, Ms. Price stated:

Pacific County Assessor has the amount of property to the mean high tide incorrectly stated as only DNR Acres 0.5000. (unintelligible: I can the me jurly criers of at least forward a heat acres of acre hurleevil for tax parcel 10110932901 the Ostrems do not cure cry of this property.

Herceg will Claudia Ostrem do not cren any of the Real Estate Tax Parcel. They have never paid taxes in this property. The City of Long Beach have a fraudulent Statutory Warranty Deed. ?)

Ms. Howard responded in the written answer, providing three comparable properties sold in 2018 and 2019. She submitted an aerial photo of the subject property, a narrative response, and a

survey of the property. In her narrative, she stated that the sales comparables are oceanfront to mean high tide parcels. She said, "The front foot parcels currently range in value from \$1,000 - \$1,800 per front foot. Adjustments are made for topography, ocean view and estimated development costs."

In her 2020 letter, Ms. Price contested valuing the land by ocean front footage, saying that a price per acre is more appropriate. She supplied no substantiation for this argument. She said that the survey is inaccurate.

At the hearing, Ms. Price testified that she needed a continuance for health reasons. When this hearing examiner reminded her that when the previous hearing was continued the day of the hearing for a medical claim she was told that she needed a contemporary note from a medical care provider to substantiate her health claims and there was none. She said that she had no new note but then later offered to read the new note. As there was no note in evidence and because Ms. Price could appeal this decision, the hearing proceeded.

Ms. Price's testimony had several topics. The first was that she needed more information. The second was that the survey was inaccurate. The third was that it was inappropriate and even illegal to use property tax numbers in reference to the property being taxed. The fourth was that it was inappropriate to value a property by the ocean front foot, but instead a better valuation was the price per acre.

Ms. Howard testified that she valued the property at \$1,800 per front foot. She described how they valued the property during its cycle and how they adjusted the price by mass-market valuation. This hearing examiner asked her why they valued such property by the ocean front foot and she replied that it was industry practice.

Findings of Fact:

The subject property is 95 front feet to mean high tide. It adjoins the home site located at 1901 Ocean Beach Blvd N in Long Beach, Washington.

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 did not provide sufficient clear, cogent and convincing evidence to prevail. She contested the means of valuing the property by the ocean front foot rather than by price per acre, but provided no analysis as to why the appraiser’s method was wrong. While the taxpayer disputes the county’s survey, she fails to explain how this disputation affects the appraiser’s method or result. It appears that the parties agree as to the size and location of the subject property. Finally, the petitioner fails to explain how the means of reference, tax property number versus survey legal description, has any relevance to the appraiser’s method or result.

The petitioner failed to overcome the presumption of the accuracy of the assessor’s valuation.

Every finding of fact that is a conclusion of law shall be deemed as such. Every conclusion of law that contains a finding of fact shall be deemed as a finding of fact.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$142,400 for the land and \$0 for no improvements, for a total value of \$142,400.

DATED SEP 14 2020

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 15 HEARING TIME: START 10:11 END 10:16

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

HEARING DATE: 8/6/2020

HEARING TIME: 10:00

PETITION NUMBER: 19-060

PROPERTY OWNERS: Raymond Hicks

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO 8

ROCKY STAMMEL, Appraiser

PRESENT: YES 8 NO _____

PARCEL: 71007003005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 8/6/2020

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

ASSESSMENT YEAR: 2019		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$37,000.00	LAND	\$	LAND	\$
Improvement:	\$3,000.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$40,000.00	TOTAL	\$	TOTAL	\$

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>37,000</u>
IMPR	\$	<u>3,000</u>
PERS PROP	\$	
TOTAL	\$	<u>40,000</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): Raymond Hicks

Mailing Address: 1234 Quincy St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007003005

Assessment Year: 2019 (Taxes Payable in 2020) **Petition Number:** 19-060

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: \$37,000.00
Assessor Improvement: \$3,000.00
TOTAL: \$40,000.00

Board of Equalization (BOE) Determination

BOE Land: \$37,000.00
BOE Improvement: \$3,000.00
TOTAL: \$40,000.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, August 6, 2020

Decision Entered On: Monday, September 21, 2020

Hearing Examiner: Eric Weston

Date Mailed: 9/21/20



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: Raymond Hicks

Petition: 19-060

Parcel: 71007003005

Address: 1234 Quincy Street, Raymond, WA

Hearing: Thursday, August 6, 2020, 10:11 a.m.

Present at hearing:

Rocky Stamper, Appraiser

Documents in evidence:

Taxpayer Petition, Filed June 19, 2019

Taxpayer Letter, Filed July 14, 2020

Assessor's Answer, Filed September 11, 2019.

Testimony given:

Rocky Stamper

Cindy Howard

Assessor's determination:

Land: \$37,000

Improvements: \$3,000

Total: \$40,000

Taxpayer's estimate:

Land: \$17,500

Improvements: \$2,500

Total: \$20,000

Summation of evidence presented:

In his petition, Mr. Hicks stated: "Neighboring property purchased for \$24,0000 – better parcel than mine."

In his follow-up letter, Mr. Hicks argued that the value of his land should be reduced "due to easements" across 105 feet of land that he cannot use. He said that the high power lines take up 80 feet of the land and pose a cancer risk. He said that his land is not waterfront. Mr. Hicks is correct. Parcel #79013019004 is waterfront. That parcel was not included in this valuation. He said that lots across the street sold for \$24,000. The rest of his letter concerns irrelevant issues to this hearing.

Ms. Stamper's written reply, Exhibit A, stated, 'The petitioner referenced a "neighboring property purchased for \$24,000", however never provided information as to parcel number, sale

date or parties involved for more detailed research. I'm estimating the parcel referenced is 71007004006, which is a state disqualified sale."

Findings of Fact:

As the appraiser reports, "The subject is a dilapidated structure located at 1234 Quincy Street, Raymond, WA. The improvement is situated on a 1.08 acres riverfront parcel located on Ecklund Park Hill."

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 did not provide sufficient clear, cogent and convincing evidence to prevail. Mr. Hicks provided one potential comparable sale that is not comparable. His arguments do not disprove the appraiser's methodology or result.

The petitioner failed to overcome the presumption of the accuracy of the assessor's valuation.

Every finding of fact that is a conclusion of law shall be deemed as such. Every conclusion of law that contains a finding of fact shall be deemed as a finding of fact.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$37,000 for the land and \$3,000 for the improvements, for a total value of \$40,000.

DATED

SEP 14 2020


Eric Weston, Hearing Examiner