

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

JUNE 14, 2021 @ 12:45 PM

Re: 2020 Session (2021 Taxes)

**Commissioners' Meeting Room
Courthouse Annex, South Bend**

1. Approve April 13, 2021 minutes
2. Consider approval of Hearing Examiner Eric Weston's recommendations regarding denying the following petitions due to no valid reason for appeal:
 - 20-047 Joseph Hymer
 - 20-048 Kyle & Stacy Jewell
3. Consider approval of Hearing Examiner Eric Weston's recommendation regarding dismissal of the following petition due to failure to meet good cause on waiver of filing deadline per WAC 458-14-056(3):
 - 20-046 David H. Gretzner
4. Consider Clerk's recommendation to approve the waiver of filing deadline for good cause regarding the following petition:
 - 20-049 Joseph & Frances Gillespie
5. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions, Board of Equalization Decisions and Orders for the following hearing dates:
 - April 15, 2021
 - April 29, 2021
6. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
April 13, 2021 at 8:15 am
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on April 13, 2021 at 8:15 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, Mike Runyon-Member, Eric Weston-Hearing Examiner, Connie Williams-Chief Appraiser of the Assessor's Office, 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 8:15 a.m.

The Clerk administered the oath to Hearing Examiner Eric Weston.

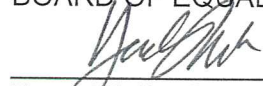
Lisa Olsen moved to approve the October 19, 2020 minutes. Mike Runyon seconded, motion carried.

Discussion was held regarding notice to the county legislative authority to reconvene the 2020 Session of Board of Equalization per RCW 84.48.010 and WAC 458-14-046.

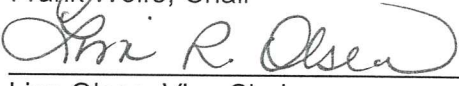
Connie Williams-Chief Appraiser of the Assessor's Office, presented the Assessor's Report on Annual Cycle 4 (2020 assessment year for taxes payable in 2021).

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

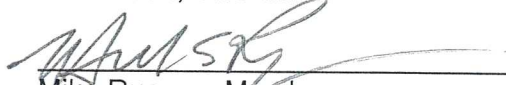
PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair

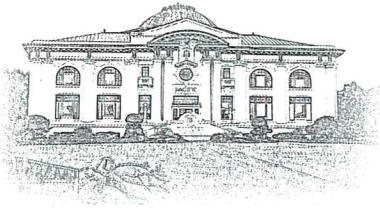


Mike Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Joseph Hymer

Mailing Address: PO Box 36
Chinook, WA 98614

Petition Number: 20-047

Parcel Number: 73002079001

Assessment Year: 2020 (Taxes Payable in 2021)

The Pacific County Board of Equalization acted at its June 14, 2021 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Eric Weston, Hearing Examiner.

NOTICE OF APPEAL

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

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



Frank Wolfe, Chair



Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 6/14/21

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 20-047

Property Owners: Joseph Hymer

Parcel: 73002079001

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

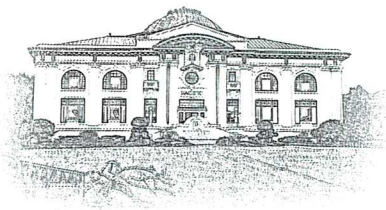
_____ Petition Complete – Approved to Process Appeal

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

Notes: PETITION WAS FOR PREVIOUS YEAR. EVEN IF IT WERE
FOR CURRENT YEAR, IT REMAINS INCOMPLETE.


Eric Weston, Hearing Examiner

APRIL 28 2021
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Kyle & Stacy Jewell

Mailing Address: 200 24th St NE
Long Beach, WA 98631

Petition Number: 20-048

Parcel Number: 74058054006

Assessment Year: 2020 (Taxes Payable in 2021)

The Pacific County Board of Equalization acted at its June 14, 2021 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Eric Weston, Hearing Examiner.

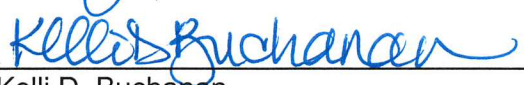
NOTICE OF APPEAL

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Frank Wolfe, Chair



Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 6/14/21

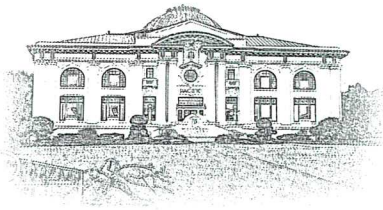
Attachment: Eric Weston's Review
c: Pacific County Assessor's Office w/Attachment

PETITION REVIEW FOR APPROVAL OR DENIAL

Reviewed by: Eric Weston, Hearing Examiner

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

APRIL 28 2021
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DISMISSAL OF PETITION


Property Owners: David H. Gretzner
Mailing Address: PO Box 894
Long Beach, WA 98631
Petition Number: 20-046
Parcel Number: 11112713055
Assessment Year: 2020 (Taxes Payable in 2021)

The Pacific County Board of Equalization acted at its June 14, 2021 meeting to dismiss the above referenced petition based on not meeting the appeal filing deadline. This decision is based upon the attached review by Eric Weston, Hearing Examiner. The Board's decision regarding waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. However, you may appeal dismissal of the petition.

NOTICE OF APPEAL

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

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



Frank Wolfe, Chair



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 6/14/21

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

PACIFIC COUNTY
BOARD OF EQUALIZATION

HEARING EXAMINER'S REVIEW FOR DISMISSAL

Petition Number: 20-046


Property Owners: David H. Gretzner

Parcel Number: 11112713055

RECOMMENDATION TO BOARD OF EQUALIZATION:

_____ Grant Waiver of Filing Deadline & Process Petition

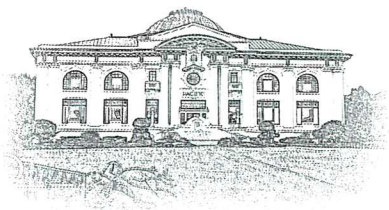
_____ Deny Waiver of Filing Deadline & Dismiss Petition

 Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: _____


Eric Weston, Hearing Examiner

APRIL 28 2021
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING WAIVER OF FILING DEADLINE FOR GOOD CAUSE

Property Owners: Joseph & Frances Gillespie

Mailing Address: 1204 8th Ave NW
Puyallup, WA 98371

Petition Number: 20-049

Parcel Number: 75005047005

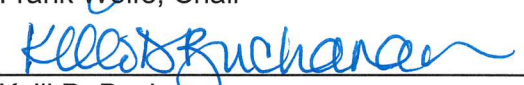
Assessment Year: 2020 (Taxes Payable in 2021)

The Pacific County Board of Equalization acted at its June 14, 2021 meeting to approve the Request for Waiver of Filing Deadline for Good Cause regarding the above referenced petition.

This decision is based on WAC 458-14-056(3)(g). The taxpayer was not sent a revaluation notice, and has demonstrated that their property value did not change from the previous year and the taxpayer's property is located in an area revalued by the Assessor for the current assessment year.



Frank Wolfe, Chair



Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 6/14/21

c: Pacific County Assessor's Office w/BOE File

BOE # 20-049

TO: Pacific County Board of Equalization

FROM: Joseph & Frances Gillespie

RE: Request for Waiver of Filing Deadline for Good Cause
Parcel #75005047005
January 1, 2020 Assessment Date for 2021 Taxes
Late Filing Deadline per Clerk is 4/30/2021

I am requesting a waiver of filing for good cause on my Board of Equalization petition(s) for the following reason:

See WAC 458-14-056(3)(g), which states as follows:

The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:

- (i) The taxpayer's property value did not change from the previous year; and
- (ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year.

Frances Elaine Gillespie 4-9-2021

RECEIVED
PACIFIC COUNTY

AR 1421

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

4/23/21 C: Assessor KB

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**

**HEARING EXAMINER PROPOSED DECISIONS AND
BOARD OF EQUALIZATION FINAL DETERMINATION TRANSMITTAL**

WHEREAS, hearings with proper notification were conducted:

Thursday, April 15, 2021

Thursday, April 29, 2021

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, 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, and the Board must make the final determination on all petitions filed; now, therefore,

THE PACIFIC COUNTY BOARD OF EQUALIZATION HEREBY (1) approves the Hearing Examiner's Proposed Decisions and/or Board of Equalization 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, June 14, 2021, 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, June 14, 2021

Hearing Date: Thursday, April 15, 2021

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
20-014	Nakaya, Yuko	71001010007	Appealing	Sustained	\$29,000	\$78,900	\$0	\$107,900	\$29,000	\$78,900	\$0	\$107,900
20-020	Buchanan, Daryle & Linda	71001006126	Appealing	Sustained	\$45,300	\$65,400	\$0	\$110,700	\$45,300	\$65,400	\$0	\$110,700
20-028	Landry, Francis & Judith	10112623055	Appealing	Sustained	\$80,500	\$342,400	\$0	\$422,900	\$80,500	\$342,400	\$0	\$422,900
20-029	Estate of Leslie Lande,	15072322000	Appealing	Sustained	\$125,400	\$400,800	\$0	\$526,200	\$125,400	\$400,800	\$0	\$526,200
20-037	Schenck, Kevin & Ana	73001004401	Appealing	Sustained	\$41,500	\$102,600	\$0	\$144,100	\$41,500	\$102,600	\$0	\$144,100
20-040	Vaughan, George & Susan	79508000005	Appealing	Overruled - Reduced	\$0	\$154,700	\$0	\$154,700	\$0	\$144,000	\$0	\$144,000
Hearing Date Totals:					\$321,700	\$1,144,800	\$0	\$1,466,500	\$321,700	\$1,134,100	\$0	\$1,455,800

Hearing Date: Thursday, April 29, 2021

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
20-004	Burch, Stephen & Pamela	77003005001	Appealing	Sustained	\$30,000	\$335,800	\$0	\$365,800	\$30,000	\$335,800	\$0	\$365,800
20-012A	Kaino, Kris & Jaymi	73008006005	Appealing	Sustained	\$80,000	\$0	\$0	\$80,000	\$80,000	\$0	\$0	\$80,000
20-012B	Kaino, Kris & Jaymi	73008020001	Appealing	Sustained	\$206,500	\$528,300	\$0	\$734,800	\$206,500	\$528,300	\$0	\$734,800
20-016	Rodriguez, Lucy	73026099008	Appealing	Overruled - Reduced	\$66,100	\$271,200	\$0	\$337,300	\$66,100	\$259,600	\$0	\$325,700
20-023	Grocott/Trustees, John & Cheri	73038008004	Appealing	Sustained	\$31,500	\$50,300	\$0	\$81,800	\$31,500	\$50,300	\$0	\$81,800

Friday, June 11, 2021

Hearing Date: Thursday, April 29, 2021

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
20-031B	Mattson, Delbert & Jeanette	75013002003	Appealing	Sustained	\$49,500	\$71,900	\$0	\$121,400	\$49,500	\$71,900	\$0	\$121,400
20-034	Manning, Clyde	73011033008	Appealing	Sustained	\$51,800	\$269,100	\$0	\$320,900	\$51,800	\$269,100	\$0	\$320,900
20-039	Taylor, Frank & Patricia	75023005007	Appealing	Sustained	\$43,800	\$53,700	\$0	\$97,500	\$43,800	\$53,700	\$0	\$97,500
Hearing Date Totals:					\$559,200	\$1,580,300	\$0	\$2,139,500	\$559,200	\$1,568,700	\$0	\$2,127,900
BOE Totals:					\$880,900	\$2,725,100	\$0	\$3,606,000	\$880,900	\$2,702,800	\$0	\$3,583,700

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 33 HEARING TIME: START 3pm END 4:10

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

HEARING DATE: 4/15/2021

PETITION NUMBER: 20-014

HEARING TIME: 15:00

PROPERTY OWNERS: Yuko Nakaya
c/o Bartley Cavanaugh,
Authorized Agent

PRESENT: YES 8 NO _____
VIA PHONE

ASSESSOR: Bruce Walker, Assessor
Rocky Stampler, Appraiser
COUME WILLIAMS

PRESENT: YES _____ NO _____

PRESENT: YES 8 NO _____

PARCEL: 71001010007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$29,000.00	LAND	\$	LAND	\$ <u>23,000</u>
Improvement:	\$78,900.00	IMPR	\$	IMPR	\$ <u>32,700</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$107,900.00	TOTAL	\$	TOTAL	\$ <u>55,700</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>29,000</u>
IMPR	\$	<u>78,900</u>
PERS PROP	\$	
TOTAL	\$	<u>107,900</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): Yuko Nakaya
c/o Bartley Cavanaugh, Authorized Agent

Mailing Address: 29641 S Western Ave - Unit 418
Racho Palos Verdes, CA 90275-

Other Parties:

Tax Parcel No(s): 71001010007

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-014

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: \$29,000.00
Assessor Improvement: \$78,900.00
TOTAL: \$107,900.00

Board of Equalization (BOE) Determination

BOE Land: \$29,000.00
BOE Improvement: \$78,900.00
TOTAL: \$107,900.00

Those in attendance at the hearing and findings:

Bartley Cavanaugh, Authorized Agent for Petitioner, was present via a telephone conference call. Connie Williams, Chief Appraiser, and Rocky Stamper, Senior Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Pacific County Board of Equalization Decision.

Hearing Held On: Thursday, April 15, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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 – DECISION

Appellant: Yuko Nakaya
Petition: 20-014
Parcel: 71001010007
Address: 800 Cowlitz Street E, South Bend

Hearing: Thursday, April 15, 2021, 3:00 p.m.

Present at hearing:
Bartley Cavanaugh, Authorized Agent of the Petitioner/Owner
Connie Williams, Chief Appraiser
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 24, 2020
Taxpayer agent letter, Filed September 24, 2021
Taxpayer/BOE Clerk email exchange, March 1 through 18, 2021
Taxpayer agent supplement to petition, Filed March 17, 2021
Assessor's Answer, Filed March 16, 2021

Testimony given:
Bartley Cavanaugh
Connie Williams

Assessor's determination:
Land: \$29,000
Improvements: \$78,900
Total: \$107,900

Taxpayer's estimate:
Land: \$23,000
Improvements: \$32,700
Total: \$55,700

Summation of evidence presented and findings of fact:
The subject property is a single-story, 1,136 square-foot single family residence with an apartment finished in the garage. It was built in 1952 on a .25 acre parcel.

Yuko Nakaya stated in her petition, "The applied mass assessment multiplier of 165.23% that purports to represent the rise in fair market value for code 2610 homes was, as a matter of both mathematical fact and Washington state law generated in an illicit manner. I will demonstrate this during our appeal hearing. The Assessor bears the burden of proving the 165.23% multiplier number accurate per the 2019 2610 list of sales." In the Documentary Evidence Worksheet, the petitioner wrote, "THIS SECTION IS COMPLETELY IRRELEVANT FOR A JURISDICTION WHEREIN MASS ASSESSMENT IS BEING UTILIZED. The taxpayer bears

no duty to select and adduce individual comparable sales because these do not comprise the basis upon which we are taxed.”

This was the entirety of the petition until March 17, 2021, when the petitioner filed “two copies of this year’s appeal brief and one of last year’s.”

At the hearing, Mr. Cavanaugh said nothing about the argument he raised in the petition. Instead he focused on the arguments made in the supplement. He made many allegations about the method used by the Assessor’s Office but cited no evidence.

In the hearing, Mr. Cavanaugh spoke of a transcript that he made of the prior hearing and tried questioning the appraiser, Ms. Williams, about statements made during that hearing. Mr. Cavanaugh did not produce that transcript at the hearing nor did he share it with Ms. Williams before the hearing.

Mr. Cavanaugh makes two basic arguments in his briefing. The first is that the Assessor’s Office uses bad methodology when making mass appraisals. The second is that the Assessor’s Office appraised the subject property at a much higher rate because its owner has a Japanese surname.

Mr. Cavanaugh included a copy of his losing appeal in the previous year, BOE Petition #19-048. He provided no explanation or argument in the briefing for this year’s appeal how last year’s document applied to this year’s petition.

In discussing the first argument, bad methodology, Mr. Cavanaugh stated that the Assessor’s Office uses “Bogus Property Types.” He claimed that the Assessor’s Office created novel property types unlawfully. He cited no authority that this method is unlawful, other than a passing mention of the Uniformity Clause of the Washington State Constitution. He attempted to shift the burden to making the Assessor prove the legality of his method.

Mr. Cavanaugh stated that the Assessor is “supposed” to use solely the geocode 2610 roster and every entry in that code. Again, he failed to cite any authority for this position. He argued that the Assessor’s Office use of the NV designation (presumably “no view” but this remained unexplained) resulted in a mass appraisal that increased these values uniformly by 17.1 to 17.6 percent. He argued that this demonstrated that the Assessor was using a flawed methodology. The petitioner argued that the Assessor was malicious, racist, and unlawful. However, despite these outrageous claims, the petitioner offered no evidence other than the fact that a neighbor with a Hispanic surname also had the same adjustment to his non-view property.

Mr. Cavanaugh argued that the Assessor’s Office is using misleading – apples to oranges – sales listings. In his hypothetical to explain “sales chasing,” Mr. Cavanaugh cited an example of a homeowner who invested \$50,000 in improvements and bundled an adjoining parcel to an existing \$100,000 residence, creating a sale of \$225,000. Mr. Cavanaugh suggested that the Assessor would improperly call the entire \$125,000 increase an increase in market value. Mr. Cavanaugh’s hypothetical, and his argument, failed to recognize that the Assessor appraises properties based on condition and number of parcels. Mr. Cavanaugh cited a list of properties in his Appendix A that, according to their sales listing, had undergone major renovations.

Mr. Cavanaugh however failed to tie this evidence back to proving his point that these renovations drive market increases. Mr. Cavanaugh did not analyze whether the Assessor had upgraded the condition of the property or the increased tax appraised value.

Mr. Cavanaugh argued that the Assessor's Office uses "False and Irrelevant Comparable Sales." In fact the Assessor's Office uses comparable sales in two ways. The first is during the inspection cycle when each individual property is inspected and independently appraised using comparable property sales specific to the subject property. The second is mass market adjustment which uses a mass of sales to determine overall market changes. During mass market adjustments years, specific comparable sales are used for the purpose of illustrating that the subject property falls within market value after the mass appraisal adjustment was applied. The specific comparable property sales noted in the petition were used as evidence to show that the overall value of the subject was within market value.

Mr. Cavanaugh set up a straw-man argument in section 4, "Assessor Q and A," that appraiser Rocky Stamper allegedly made to a supposed neighbor of the petitioner. The Assessor has no burden. The petitioner cannot shift the burden to the Assessor without clear, cogent, and convincing evidence. This argument is irrelevant to the issues.

Mr. Cavanaugh argued in Section 5 that the valuation of the land is "arbitrary" and yet gave nothing other than an example stripped of context. It does not prove his point.

Mr. Cavanaugh then argued in Section 6 that the Assessor's Office shifts the burden "onto the backs of the less fortunate." He argued that because the non-view lots increased in value substantially more than those with views, this proves that the Assessor's Office is engaged in malicious social engineering. However, he supplied no evidence to support this outrageous claim. The Assessor provided a race-neutral, class-neutral explanation that they value these properties based on how other similar properties sold recently, whether *en masse* or individually.

Finally, Mr. Cavanaugh claimed that the appraised value of the subject property was artificially inflated as retaliatory harassment:

It is the Appellant's belief and contention that the Pacific County Assessor and his staff, by engaging in the pretextual selective reassessment of her home, conspired amongst themselves to intimidate, punish and deter her from the exercise of her civil rights; and, to deny her the due process of law under both the Washington and United States Constitutions. Their aim is to intimidate and terrorize Ms. Nakaya, by sending her a message. Essentially, the content of that message is: We have the power to raise your property taxes as much as we choose, and there is nothing you can do about it – because nobody will stop us. The clear implication is that she had better shut up (stop appealing), or things are about to get even worse for her.

Again, despite the outrageous claim, there is no proof, no evidence. During last year's tax appeal hearing, Mr. Cavanaugh casually mentioned improvements that had been made to the residence. The appraiser noted these improvements and adjusted the valuation of the residence based on those improvements. When questioned about this adjustment in the hearing, the appraiser testified that Mr. Cavanaugh's earlier testimony provided the Assessor's Office with previously unknown information about the subject property. I find that, factually, the increase in the subject

property's values were based on the appraiser's revised understanding of the property's condition and not on a civil rights violation. If Mr. Cavanaugh disputes the revised understanding of the property's condition, he could invite the appraiser inside to try to convince her or he could present evidence at his tax appeal hearing. He did neither. Instead he called the appraiser racist.

Mr. Cavanaugh demanded four remedies. The sole remedy available is either granting or denying the petition.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. His basic arguments are: 1) that the Assessor has no legal basis to differentiate different types of view properties when making mass appraisal

adjustments – he cited no authority for this argument; 2) that the Assessor should be using just the undifferentiated 2610 code for mass market adjustments – again he cited no authority that either supported his methodology nor attacked the Assessor’s methodology; 3) that the Assessor’s methodology artificially inflates market valuation and thus market price – citing no evidence or authority; 4) that the Assessor uses false and irrelevant comparable sales – but he failed to understand that comparable sales are an after-the-fact illustration and not the basis of valuation; 5) that the Assessor uses faulty reasoning in its public outreach; 6) that the Assessor’s valuations are arbitrary – again no evidence or authority; 7) that the Assessor’s actions are intentionally a method of repressing the poor and disadvantaged in general; and 8) the Assessor’s actions are intentionally a method of repressing Ms. Nakaya personally because she has a Japanese surname. These are outrageous allegations. There is no evidence, just argument.

Mr. Cavanaugh argued extensively that the Assessor’s Office is racist. His sole evidence is that the petitioner, who has a Japanese surname, and a neighbor, who has a Hispanic surname, both found that their non-view property value went up at a greater rate than their neighbors with view properties and north European surnames. The Assessor has given a sufficient race-neutral explanation, that the value was raised because of the character of the property and not the property owner. Mr. Cavanaugh failed to raise any other evidence, let alone clear, cogent, and convincing, that the Assessor or the process was racist.

Mr. Cavanaugh demanded a tax advisor pursuant to statute. The statute is permissive, not imperative. Pacific County has chosen not to fund a tax advisor with its very limited tax base.

Mr. Cavanaugh and Ms. Nakaya have not presented sufficient clear, cogent, or convincing evidence that the appraisal of the property is in error, nor that the method used is faulty. The petition should be denied.

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 \$29,000 for the land and \$78,900 for the improvements, for a total value of \$107,900.

DATED 6/14/21


PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Mike Runyon, Member

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 32 HEARING TIME: START 2:30 PM END 2:55

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

HEARING DATE: 4/15/2021

HEARING TIME: 14:30

PETITION NUMBER: 20-020

PROPERTY OWNERS: Daryle & Linda Buchanan

PRESENT: YES ✓ NO

VIA PHONE

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES NO ✓

Rocky Stamper, Appraiser
CONNIE WILLIAMS

PRESENT: YES ✓ NO

PARCEL: 71001006126

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$45,300.00	LAND	\$	LAND	\$ <u>33,000</u>
Improvement:	\$65,400.00	IMPR	\$	IMPR	\$ <u>57,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$110,700.00	TOTAL	\$	TOTAL	\$ <u>90,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD VALUE ADJUSTED:

LAND	\$	<u>45,300</u>
IMPR	\$	<u>65,400</u>
PERS PROP	\$	
TOTAL	\$	<u>110,700</u>

REASONS:

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

Mailing Address: PO Box 129
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71001006126

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-020

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: \$45,300.00
Assessor Improvement: \$65,400.00
TOTAL: \$110,700.00

Board of Equalization (BOE) Determination

BOE Land: \$45,300.00
BOE Improvement: \$65,400.00
TOTAL: \$110,700.00

Those in attendance at the hearing and findings:

Daryle Buchanan, Petitioner, was present via a telephone conference call. Connie Williams, Chief Appraiser, and Rocky Stamper, 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, April 15, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Daryle E. and Linda I. Buchanan
Petition: 20-020
Parcel: 71001006126
Address: 212 S Jackson Street, South Bend

Hearing: Thursday, April 15, 2021, 2:30 p.m.

Present at hearing:
Daryle Buchanan, Petitioner, via telephone
Rocky Stamper, Senior Appraiser
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 21, 2020
Taxpayer letter, Filed March 17, 2021
Assessor's Answer, Filed February 19, 2021

Testimony given:
Daryle Buchanan
Connie Williams

Assessor's determination:
Land: \$45,300
Improvements: \$65,400
Total: \$110,700

Taxpayer's estimate:
Land: \$33,000
Improvements: \$57,000
Total: \$90,000

Summation of evidence presented and findings of fact:
The subject property is a single-story, 1,012 square-foot single family residence with a minimal basement and a partial view of Willapa Bay. It was built in 1900 on a .19 acre parcel on Alta Vista Hill. It has a wood deck and a carport.

Mr. Buchanan argued in his petition that "I don't feel that 0.13 Acre went up \$14,000 (44%) in value." He asked for the services of a tax advisor in his letter and in his testimony. While RCW 84.48.140 states, "The county legislative authority of any county may designate one or more persons to act as a property tax advisor to any person liable for payment of property taxes in the county. . .," Pacific County has not designated a tax advisor. "May" is permissive rather than imperative.

Mr. Buchanan also argued that the 45 percent increase in property value for a view lot was arbitrary and excessive. He said that his neighbors without a view had their values increase only by 7.41 percent. Ms. Williams testified that the mass appraisal analysis said that view properties increased dramatically in value in the past year, around 40 percent. She said that a 'view' designation was not arbitrary. They actually go out during the site visit to establish how much of a view, between terms such as "panoramic view" and "peek-a-boo view." She said that non-view properties did increase by 7.4 to 8 percent in value. She testified that the State Department of Revenue checks the accuracy rate of the county's appraisal numbers and that the last audit showed that the county generally appraises at 94.2 percent of the actual sales price, well within the 10 percent target.

Mr. Buchanan criticized the appraiser's list of comparables as including an estate sale. He said that he thought that estate sales were excluded. Ms. Williams said that they will include an estate sale if it was listed like any other property for sale and appeared to be an arm's-length transaction.

In her Assessor's Answer, Ms. Stamper provided five comparable sales to the subject property that illustrated that the mass appraisal of the subject home was not out of line. The comparable properties are in fact similar and their sales prices were not substantially different from the subject's appraised value.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

While 45 percent does initially appear to be an outrageous increase in assessed value, the Assessor’s Office has demonstrated that it is both a reasonable result of recent market forces, as captured in their mass appraisal, but it is also born out with comparable sales data. The Assessor’s Office does not have the burden of proof. The petitioner does.


The Petitioner has failed to meet his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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 \$45,300 for the land and \$65,400 for the improvements, for a total value of \$110,700.

DATED MAY 13 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 30 HEARING TIME: START 1:10pm END 1:32

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

HEARING DATE: 4/15/2021

HEARING TIME: 13:00

PETITION NUMBER: 20-028

PROPERTY OWNERS: Francis & Judith Landry

PRESENT: YES 5 NO

Via telephone

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES NO ✓

Cindy Howard, Appraiser

PRESENT: YES 8 NO

PARCEL: 10112623055

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$80,500.00	LAND	\$	LAND	\$ <u>80,500</u>
Improvement:	\$342,400.00	IMPR	\$	IMPR	\$ <u>212,800</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$422,900.00	TOTAL	\$	TOTAL	\$ <u>293,300</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD VALUE ADJUSTED:

LAND	\$	<u>80,500</u>
IMPR	\$	<u>342,400</u>
PERS PROP	\$	
TOTAL	\$	<u>422,900</u>

REASONS:

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

Mailing Address: PO Box 838
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 10112623055

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-028

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: \$80,500.00
Assessor Improvement: \$342,400.00
TOTAL: \$422,900.00

Board of Equalization (BOE) Determination

BOE Land: \$80,500.00
BOE Improvement: \$342,400.00
TOTAL: \$422,900.00

Those in attendance at the hearing and findings:

Judith Landry, Petitioner, was present via a telephone conference call. 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, April 15, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Francis and Judith Landry
Petition: 20-028
Parcel: 10112623055
Address: 3103 China Hill Lane, Ilwaco

Hearing: Thursday, April 15, 2021, 1:10 p.m.

Present at hearing:
Judith Landry, Petitioner, via telephone
Cindy Howard, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 21, 2020
Taxpayer supplement Estimate for Repair, Filed September 24, 2020
Assessor's Answer, Filed March 1, 2021

Testimony given:
Judith Landry
Cindy Howard

Assessor's determination:
Land: \$80,500
Improvements: \$342,400
Total: \$422,900

Taxpayer's estimate:
Land: \$80,500
Improvements: \$212,800
Total: \$293,300

Summation of evidence presented and findings of fact:
The subject property is a 2.09-acre parcel with a one-story, 1,537 square-foot single-family residence with an attached 598 square-foot attached garage built in 1993. There is also an attached solarium and enclosed porch. It also has an 840-square foot one-story single-family residence with a 360 square-foot enclosed porch and attached garage/shop of 1,560 square feet. Finally, there is also a 1,248 square-foot detached garage on the property.

Ms. Landry's petition stated that her property value increased by \$130,000 in one year. She compared this 2020 increase with the smaller increases in neighboring properties. She cited a 2015 appraisal, but provided no evidence or argument on how this appraisal is relevant to the property's January 1, 2020, assessed value. She also provided photos of their neighbors' junk and the rotten floor in the shop, along with a repair estimate for the floor.

Ms. Howard's Answer referenced four comparable property sales. The comparable properties averaged as a single residence with garage built in 1964 on a .62-acre parcel. The subject parcel has two single family residences with at least one built in 1993 on a 2.09 acre parcel. There was no discussion explaining how comparable this set of properties was to the subject.

Ms. Landry testified concerning the various problems of the property. Ms. Howard testified that this condition was reflected in the appraisal. Ms. Howard said that the mass appraisal for this property reflected the huge jump in sale prices for this type and location of 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

Ms. Landry points to a huge increase of valuation. This truly is a striking increase. However, she makes no evidence or argument that the appraiser's methods were wrong. She provides no comparable sales data to show that this appraisal is out of line with what the market would make of her property. She provides credible testimony that the subject property has major issues, but Ms. Howard testified that this was reflected in the appraisal.

Ms. Landry has failed to present clear, cogent, and convincing evidence to overcome the presumption that the appraisal was correct.

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 \$80,500 for the land and \$342,400 for the improvements, for a total value of \$422,900.

DATED May 13 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 31 HEARING TIME: START 1:40pm END 1:45

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

HEARING DATE: 4/15/2021

HEARING TIME: 13:30

PETITION NUMBER: 20-029

PROPERTY OWNERS: Estate of Leslie Lande
c/o Kristian Lande &
Carolyn Lande, Authorized
Agents

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor
Cindy Howard, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES 8 NO _____

PARCEL: 15072322000

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$125,400.00	LAND	\$	LAND	\$ <u>125,400</u>
Improvement:	\$400,800.00	IMPR	\$	IMPR	\$ <u>400,800</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$526,200.00	TOTAL	\$	TOTAL	\$ <u>526,200</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>125,400</u>
IMPR	\$	<u>400,800</u>
PERS PROP	\$	
TOTAL	\$	<u>526,200</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): Estate of Leslie Lande
c/o Kristian Lande & Carolyn Lande, Authorized Agents

Mailing Address: 2577 North River Rd
Cosmopolis, WA 98537-

Other Parties:

Tax Parcel No(s): 15072322000

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-029

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: \$125,400.00
Assessor Improvement: \$400,800.00
TOTAL: \$526,200.00

Board of Equalization (BOE) Determination

BOE Land: \$125,400.00
BOE Improvement: \$400,800.00
TOTAL: \$526,200.00

Those in attendance at the hearing and findings:

The Petitioners weren't present at the hearing. Cindy Howard, Senior Appraiser, and Kellie Moudry, 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, April 15, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Estate of Leslie Lande; Kristian Lande, Executor

Petition: 20-029

Parcel: 15072322000

Address: 2577 North River Road, Cosmopolis

Hearing: Thursday, April 15, 2021, 1:40 p.m.

Present at hearing:

Cindy Howard, Senior Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 8, 2020

Assessor's Answer, Filed February 19, 2021

Testimony given:

Cindy Howard

Assessor's determination:

Land: \$125,400

Improvements: \$400,800

Total: \$526,200

Taxpayer's estimate:

Land: \$66,774

Improvements: \$180,437

Total: \$247,211

Summation of evidence presented and findings of fact:

The subject property is a 1½ story, 2,424 square-foot single-family residence on 18.67 acres of riverfront property. The residence was built between the years 2006 and 2011 by the decedent of the estate, who was a professional builder. The parcel also includes a 1,404 square-foot detached garage, a 2,400 square-foot barn, and a garden shed.

Mr. Lande's petition argued that the Assessor's Office mass appraisal is flawed because its sample of comparable sales data uses dissimilar properties. Mr. Lande said that the pool of available sales in the mass appraisal came solely from throughout Pacific County's Zone 5. He states this results in the county "considering beach front sales near town as comparable to those in extremely remote locations within the county." Ms. Howard's Answer did not address this assertion or argument, nor did she address it in her testimony. This Hearing Examiner vaguely remembers that the mass appraisal method compared like properties irrespective of County Zones, but the source of that information is not in evidence and so will not be used. The county is divided into six zones because state law tasks the assessor with making an on-site appraisal of real property once every six years. The six zones each have a comparable number of properties

to appraise so that the assessor has a roughly equal workload each year. Timberlands are taxed separately. Therefore, Zone 5 is the largest, with the greatest amount of timberland and sparsest population. The fact that this area is much larger than Seattle is irrelevant. If it were as populous as Seattle then there would be a greater *n* to the statistical analysis and the results would be more accurate.

Mr. Lande wrote that, “A more reflective segmentation would be to subset by school district. This is logical as schools are one of the largest determinants of home value after location with respect to amenities.” He fails to cite a source for this conclusion. Mr. Lande wrote that “While there were no sales this year in North River School District within Pacific County, this area is consistently one of the least expensive in Zone 5.” This argument fails to distinguish incomparable properties in Zone 5 from the subject property.

Mr. Lande provided a set of seven property sales that he argued is more comparable because they are in the North River School District. In Mr. Lande’s evaluation of the Pacific County Assessor’s method, he used the following filters to extract comparable sales: 1) Use code; 2) Land size greater than .09 acres and less than 70; and 3) Home square footage greater than or equal to 1,000 square feet. He stated that he could not use the year built filter. He did not explain how these filters were the most appropriate for finding comparable sales. I assume that he used the same filters to generate the data in the spreadsheet of comparable sales for the North River district. While valuations of other properties are generally irrelevant, here they are relevant as a method of adjusting valuation from the various sale dates to the January 1, 2020, tax valuation date.

It is uncontested that the subject property is a ten-year-old, custom-built, 1½ story, 2,424 square-foot single-family residence on 18.67 acres of riverfront property including a 1,404 square-foot detached garage, a 2,400 square-foot barn, and a garden shed. Mr. Lande offers comparable property sales that average 58 years old. Only two of the listings include data on number of bedrooms and baths. There is no data on whether the proposed comparable properties include an outbuilding such as a barn. Only four of the seven includes the size of the garage, averaging 1,188 square feet. One of the comparables has only a carport. The discussion of the varying features of the properties is scant. The subject property includes riverfront. One of the comparable properties, #3, is noted to have a lake.

There is another troublesome feature of these data. Comparable #1 sold in July 2015 for \$300,000. The combined assessed value of improvements and land for 2020 is \$348,400, or 116 percent of its sales price four years prior. Comparable #2 sold in November 2018 for \$200,000. The combined assessed value for 2020 is \$109,500, or 54 percent of its sales price a year later. Comparable #3 sold in February 2017 for \$357,000. Its combined assessed value for 2020 is \$225,980, or 63 percent of its sales price almost three years later. Comparable #4 sold for \$545,000 in December 2015. Its combined assessed value for 2020 was \$271,600, or 49 percent four years later. Comparable #5 sold in May 2018 for \$180,000. Its combined assessed value for 2020 was \$175,031, or 97 percent of its sales price a year and a half later. Comparable #6 sold in November 26, 2019, for \$150,000. Its total assessed value in 2020 was \$212,504, or 141 percent of its sale price a month later. Finally, comparable #7 sold in February 2019 for \$305,000. Its total assessed value in 2020 was \$185,358, or 61 percent of its sale price less than

a year later. Either I am misreading or misunderstanding the spreadsheet or there is something wrong with the data. Assessors in Pacific and Grays Harbor Counties are required to come within 10 percent of actual sales price when appraising a property. According to this data, one property lost over half its value in four years while another gained 41 percent in a month. Something in this analysis is missing. Perhaps some of the comparable properties had land in the timber reserve program and not included in the county's tax valuation. In any event, the wide variation between sale price and county valuation does not inspire confidence in this analysis.

Mr. Lande also argues that the remoteness of the property and the trash on his neighbors' property would reduce the sale price and thus should reduce the valuation of the property. He provides no evidence substantiating either argument.

Unfortunately, Ms. Howard did not address any of Mr. Lande's arguments in her answer. In fact she stated, "The Petitioner has failed to provide comparable sales." She presented four comparable sales of properties of which three appeared comparable. These illustrated that her appraisal of the subject property was not so dissimilar as to render it suspect.

Ms. Howard testified that she had photographs of the current state of the neighbors' property. These were not admitted into evidence because they were past the deadline and Mr. Lande lacked notice. She testified that the neighbor had substantially cleaned up their 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

Mr. Lande has invested an impressive amount of work and thought into his petition. His proposed methodology, including relevant data from Grays Harbor County, may be better than that of the Assessor. However, he has not proven with clear, cogent and convincing evidence that the Assessor’s valuation of his property is in error. He has not proven that the mass appraisal method was fundamentally flawed. The geographic size of the sample pool is much less relevant than the number and similarity of data points reviewed. He has not proven that there were any physical conditions to the property unknown to the appraiser. He has not proven that the result was in error. This property is in a zone that will have its own site visit and appraisal this year.

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 \$125,400 for the land and \$400,800 for the improvements, for a total value of \$526,200.

DATED May 13 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 29 HEARING TIME: START 11:15am END 11:55

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

HEARING DATE: 4/15/2021

HEARING TIME: 11:15

PETITION NUMBER: 20-037

PROPERTY OWNERS: Kevin & Ana Schenck

PRESENT: YES ☒ NO ☐
via telephone

ASSESSOR: Bruce Walker, Assessor

Connie Williams, Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 73001004401

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$41,500.00	LAND	\$	LAND	\$ <u>32,500</u>
Improvement:	\$102,600.00	IMPR	\$	IMPR	\$ <u>97,500</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$144,100.00	TOTAL	\$	TOTAL	\$ <u>130,000</u>

25,000
98,700
123,700

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>41,500</u>
IMPR	\$	<u>102,600</u>
PERS PROP	\$	
TOTAL	\$	<u>144,100</u>

REASONS:

- | | |
|-----------------------------------------------------------------|------------------------------------------------------------------------|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input checked="" 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): Kevin & Ana Schenck

Mailing Address: PO Box 931
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73001004401

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-037

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: \$41,500.00
Assessor Improvement: \$102,600.00
TOTAL: \$144,100.00

Board of Equalization (BOE) Determination

BOE Land: \$41,500.00
BOE Improvement: \$102,600.00
TOTAL: \$144,100.00

Those in attendance at the hearing and findings:

Kevin Schenck, Petitioner, was present via a telephone conference call. Connie Williams, Chief Appraiser, and Kellie Moudry, 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, April 15, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Kevin and Ana Schenck
Petition: 20-037
Parcel: 73001004401
Address: 405 Lake Street SE, Ilwaco

Hearing: Thursday, April 15, 2021, 11:15 a.m.

Present at hearing:
Kevin Schenck, Petitioner, via telephone
Connie Williams, Chief Appraiser
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 15, 2020
Taxpayer supplement Petition, Filed September 28, 2020
Taxpayer letter filed February 16, 2021
Taxpayer letter filed March 25, 2021
Assessor's Answer, Filed March 12, 2021

Testimony given:
Kevin Schenck
Connie Williams

Assessor's determination:
Land: \$41,500
Improvements: \$102,600
Total: \$144,100

Taxpayer's estimate:
Land: \$25,000
Improvements: \$98,700
Total: \$123,700

Summation of evidence presented and findings of fact:
The subject property is a 1½ story, 1,015 square-foot single-family residence on an extremely small lot, 0.06 acre, in Ilwaco. The house was built in approximately 1910. The taxpayers purchased the property in July 2017 for \$130,000.

Mr. Schenck testified that he had never been properly served, in that the Assessor's Office misspelled his name in its original notice of valuation. He testified that the assessor's methodology of appraising value was not as accurate as compiling the development costs. He said that the Assessor's Office should prove that the value of small lots jumped up.

In Mr. Schenck's written materials, he argued that the administrative cost of purchasing real property should not be included in the property's assessed value. He cited a 2019 Board of

Equalization decision and argued that the appraiser was incorrect as to the interior area of the subject house. He also argued that the value of the house should be its replacement cost. He said that a newly built house should be valued much more than his old house. In a separate letter dated September 6, 2020, Mr. Schenck stated that other Ilwaco properties have not increased in value as steeply as his has, and thus his property is overvalued. In his letter of March 19, 2021, Mr. Schenck again asked that the Assessor's Office be required to resubmit all of its materials because they left the "c" out of his name. He again argued that the Assessor's Office has used different figures for the area of his house, noting that they also needed to correct the area of a comparable sale. In this letter he attempted to shift the burden of proof back to the Assessor's Office to prove that the small lots of Ilwaco are grossly overvalued. He argued that the steep increase in the assessed value of small lots as compared with larger lots suggests that the appraisals are incorrect. Mr. Schenck did not provide his own accurate figure for the interior area of the house.

Ms. Williams testified that this was one of eight properties in Ilwaco with a residence built on a parcel of roughly 2,500 square feet. She said she adjusted the land value of a standard lot down by \$5,000 for these eight parcels. She said that the comparable sales that the petitioner offered in his written materials were not comparable, being either undeveloped or too far out of the area. Ms. Williams provided three comparable property sales of similar century-old houses on tiny lots. Two sold at a much higher price than the subject property's value. One sold for considerably less, but Ms. Williams noted that this residence was in much worse condition and built on a post and pier foundation.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

Mr. Schenck claims that by misspelling his name, the Assessor’s Office failed to provide him proper notice. But he had actual notice and does not claim any prejudice or harm.

The petitioner did not provide sufficient clear, cogent and convincing evidence to prevail. The petitioner can prevail if he can demonstrate that the methodology of valuation is flawed, or if sales of comparable properties demonstrate an error in valuation. The comparable properties cited by Mr. Schenck are insufficiently similar to the subject property and thus do not substantiate his argument.

Mr. Schenck criticized the Assessor’s Office method of valuing small-parcel properties. Ms. Williams presented comparable property sales that were sufficiently similar to the subject property that supports her valuation. While reducing the value of each of these eight tiny parcels by \$5,000 may appear arbitrary, it generated a valuation that is supported by the comparable sales.

Mr. Schenck has the burden of proving the insufficiency of the Assessor’s Office appraisal methodology. This he did not meet. Suggesting a different methodology, such as development and replacement costs reduced by depreciation, is not clear, cogent, and convincing evidence that this appraisal was wrong.


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 \$41,500 for the land and \$102,600 for the improvements, for a total value of \$144,100.

DATED MAY 13 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 28 HEARING TIME: START 10:35am END 10:57

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

HEARING DATE: 4/15/2021

HEARING TIME: 10:30

PETITION NUMBER: 20-040

PROPERTY OWNERS: George & Susan Vaughan

PRESENT: YES 8 NO
VIA PHONE

ASSESSOR: Bruce Walker, Assessor
Connie Williams ^{CHIEF} Appraiser

PRESENT: YES NO 8

PRESENT: YES 8 NO

PARCEL: 79508000005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/15/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$0.00	LAND	\$	LAND	\$ <u>0</u>
Improvement:	\$154,700.00	IMPR	\$	IMPR	\$ <u>144,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$154,700.00	TOTAL	\$	TOTAL	\$ <u>144,000</u>

NOTES: _____

PROPOSED DECISION:

 ASSESSMENT UPHELD



VALUE ADJUSTED:

LAND	\$	<u>0</u>
IMPR	\$	<u>144,000</u>
PERS PROP	\$	<u>0</u>
TOTAL	\$	<u>144,000</u>

REASONS:

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

Mailing Address: 6916 NE 27th Ave
Vancouver, WA 98665-

Other Parties:

Tax Parcel No(s): 79508000005

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-040

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

Assessor's Determination

Assessor Land: \$0.00
Assessor Improvement: \$154,700.00
TOTAL: \$154,700.00

Board of Equalization (BOE) Determination

BOE Land: \$0.00
BOE Improvement: \$144,000.00
TOTAL: \$144,000.00

Those in attendance at the hearing and findings:

George Vaughan, Petitioner, was 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, April 15, 2021


Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: George F. and Susan C. Vaughan
Petition: 20-040
Parcel: 79508000005
Address: Unit 5, 110 Ocean Beach Blvd South, Long Beach

Hearing: Thursday, April 15, 2021, 10:35 a.m.

Present at hearing:
George Vaughan, Petitioner, via telephone
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 8, 2020
Assessor's Answer, Filed February 19, 2021

Testimony given:
George Vaughan
Connie Williams

Assessor's determination:
Land: \$0
Improvements: \$154,700
Total: \$154,700

Taxpayer's estimate:
Land: \$0
Improvements: \$144,000
Total: \$144,000

Summation of evidence presented and findings of fact:
The subject property is a 793 square-foot condominium in the Edgewater Condominium Complex.

Mr. Vaughan testified that he purchased the subject property for \$144,000 in July 2020. He testified that it was fundamentally unfair to value properties as commodities. He testified that perhaps the increase in market value was due to the impact of short-term vacation rentals making property ownership more lucrative. However, he said that the condominium bylaws prohibited such uses there. He provided no comparable sales data. He said that the comparable sales provided by the assessor could have been for furnished condominiums.

Ms. Williams testified that the condominium market showed a great increase in the past year. She agreed that the ability to make money with short-term vacation rentals probably did increase the value of condominiums. She testified that the assessment of \$154,700 had a 107 percent

ratio over the sale price of \$144,000 and that that was within the 10 percent target. Ms. Williams said that the comparable sales she provided were for second-story units. She said that the market data doesn't show that furnished condominiums sell for more than unfurnished.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The appraiser's task was to value the property if it were sold in an arm's-length transaction on January 1, 2020. Taking mass appraisal adjustments, she valued it at \$154,700. The petitioner in fact purchased the property in an arm's-length transaction for \$144,000 approximately six

months later. Ms. Williams testified that the market for similar condominiums was “huge.” This does not explain how this particular property could have lost 7 percent of its value in six months.

Evidence of the property’s actual sale price in an arm’s-length transaction six months later is more clear, cogent, and convincing than a mass appraisal. No evidence or argument was presented that the property should have lost value between the target appraisal date and actual sale date.

The petitioner has prevailed.

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 grant the petition, and reduce the value of the improvements, the condominium, to the actual sale price of \$144,000, with zero value on the land, for a total value of \$144,000.

DATED MAY 13 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 1 HEARING TIME: START 8:31am END 8:37

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

HEARING DATE: 4/29/2021

HEARING TIME: 08:30

PETITION NUMBER: 20-004

PROPERTY OWNERS: Stephen & Pamela Burch

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO 8

Cindy Howard, Appraiser

PRESENT: YES 8 NO _____

PARCEL: 77003005001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$30,000.00	LAND	\$	LAND	\$
Improvement:	\$335,800.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$365,800.00	TOTAL	\$	TOTAL	\$ <u>289,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>30,000</u>
IMPR	\$	<u>335,800</u>
PERS PROP	\$	
TOTAL	\$	<u>365,800</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): Stephen & Pamela Burch

Mailing Address: 1005 300th PI
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 77003005001

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-004

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: \$30,000.00
Assessor Improvement: \$335,800.00
TOTAL: \$365,800.00

Board of Equalization (BOE) Determination

BOE Land: \$30,000.00
BOE Improvement: \$335,800.00
TOTAL: \$365,800.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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 and Pamela Burch

Petition: 20-004

Parcel: 77003005001

Address: 1005 300th Place, Ocean Park

Hearing: Thursday, April 29, 2021, 8:31 a.m.

Present at hearing:

Cindy Howard, Senior Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 17, 2020

Assessor's Answer, Filed February 11, 2021

Testimony given:

Cindy Howard

Assessor's determination:

Land: \$30,000

Improvements: \$335,800

Total: \$365,800

Taxpayer's estimate:

Land:

Improvements:

Total: \$289,000

Summation of evidence presented and findings of fact:

The subject property is a multi-story, 2,232 square-foot, single family residence completed in 2019 on .16 acre in Ocean Park.

Mr. Burch said in his petition that the Assessor's value was incorrect because he had had the property appraised on June 4, 2020, for \$289,000. He submitted a copy of page 4 of that appraisal. This page listed three properties that sold in the six previous months that this appraiser said were not comparable.

Ms. Howard said in her Assessor's Answer that,

The Petitioner provided one page from a fee appraisal that is not representative of the subject property. The comparables are lesser in square feet, quality, year built and style. This appraiser asked the Petitioner if he could provide the rest of the fee appraisal and he did not think so. Also, when I inquired as to whether or not the fee appraiser walked through his new home, he said he did not remember.

Ms. Howard provided four proposed comparable property sales, all similar to the subject with prices similar to that of her assessed value.

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 have failed to meet his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Their proposed comparable sales are, as Ms. Howard said, of properties that are older, smaller, and in worse shape. Together, they do not prove by clear and convincing evidence that the Assessor is in error.

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 \$30,000 for the land and \$335,800 for the improvements, for a total value of \$365,800.

DATED MM 27 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7 HEARING TIME: START 2:00 END 2:28
2:45

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

HEARING DATE: 4/29/2021

HEARING TIME: 14:00

PETITION NUMBER: 20-012A

PROPERTY OWNERS: Kris & Jaymi Kaino

PRESENT: YES 8 NO

via telephone - KB

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES NO ✓

Connie Williams Appraiser

PRESENT: YES 8 NO

Kelly Moudry

PARCEL: 73008006005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$80,000.00	LAND	\$	LAND	\$ <u>37,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$80,000.00	TOTAL	\$	TOTAL	\$ <u>37,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD VALUE ADJUSTED:

LAND	\$	<u>80,000</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>80,000</u>

REASONS:

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

Mailing Address: PO Box 294
Astoria, OR 97103-

Other Parties:

Tax Parcel No(s): 73008006005

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-012A

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: \$80,000.00
Assessor Improvement: \$0.00
TOTAL: \$80,000.00

Board of Equalization (BOE) Determination

BOE Land: \$80,000.00
BOE Improvement: \$0.00
TOTAL: \$80,000.00

Those in attendance at the hearing and findings:

Kris Kaino, Petitioner, was present via a telephone conference call. Connie Williams, Chief Appraiser, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Pacific County Board of Equalization Decision.

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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 – DECISION

Appellants: Kris and Jaymi Kaino
Petition: 20-012A
Parcel: 73008006005
Situs: Robert Gray Drive, Ilwaco

Hearing: Thursday, April 29, 2021, 2:28 p.m.

Present at hearing:
Kris Kaino, Petitioner
Connie Williams, Chief Appraiser
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 24, 2020 (Postmarked September 21, 2020)
Assessor's Answer, Filed March 16, 2021
Taxpayer's supplemental materials, Filed April 8, 2021

Testimony given:
Kris Kaino
Connie Williams

Assessor's determination:
Land: \$80,000
Improvements: \$0
Total: \$80,000

Taxpayer's estimate:
Land: \$37,000
Improvements: \$0
Total: \$37,000

Summation of evidence presented and findings of fact:
The subject property is a .18 acre (7,841 square feet) undeveloped but buildable lot overlooking Baker Bay and the Ilwaco marina.

Mr. Kaino proposed four recent property sales that he argued are comparable to his subject property and thus substantiates his argument that the Assessor's valuation is inaccurate and that his is accurate. Attached is a spreadsheet summarizing the data points of Mr. Kaino's evidence and that of the Assessor.

Mr. Kaino testified that the subject property had recently increased in assessed value from \$28,800 to \$80,000. He said that the subject property was small on a steep hill. He said that of the total property, only about 20 by 40 or 50 feet were buildable. He said that this property

included a 30' easement. He agreed that it had a legitimate view of the bay but that it had steep banks.

Mr. Kaino said that among his proposed comparable property sales, number 4 was the most comparable. He said that this property had almost 250 feet of port front property on the road. He said that the subject is 150 feet from the road. He said that similar undeveloped properties were all over and that they were going for crazy prices, but that \$80,000 was excessive for the subject property.

Ms. Williams testified that Mr. Kaino's comparable property sale number 4 had an extremely steep bank and that development of that parcel would be complicated and costly because of setbacks and potential landslide issues.

Ms. Williams said that the three comparable property sales that she offered were near the subject property. Number one was partially level, had some obstructions to its view, and had steep slopes but it still sold for \$110,000. She said that her second comparable property sale was not level, not clear, had no road access, but had some view and sold for \$92,000. She said that number three was a nice level building lot that had a good view with some obstructions and sold for \$90,000. She said that number three was the most similar to the subject property.

Ms. Williams said that the petitioner's comparable property sale number one was on a steep slope and heavily wooded so it would be costly to develop and thus the sale price was low. She said that the petitioner's property number two sits behind the Port of Ilwaco without a good view. She said that there were development issues with this site including the city's charging over \$50,000 in costs and fees. She said that the petitioner's property number three was in a gated community with a sloped lot and a corridor view. She agreed that the recent increase in the sale price of developable lots was shocking.

Mr. Kaino questioned the Ilwaco development costs that Ms. Williams cited, wondering whether they were adding late-comer's fees to the city's developments.

Ms. Williams repeated her criticisms of the petitioner's comparable property sales. She said that number one had no developed access through steep woods. She argued that his fourth comparable sale was not comparable because the steep slope made for a small developable area on it. The parties disagreed as to whether a waterfront or a view property away from the waterfront would be more valuable.

Mr. Kaino said that his property had a similarly small buildable area and so should be valued similarly to other properties such as number four.

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 have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Because the raw number of comparable sales in Pacific County is small and valuation contains so many intangibles such as location and view, the analysis is not clear cut. Thus the law presumes that the Assessor is accurate and gives the petitioner a difficult burden to meet. The Assessor's valuation of this undeveloped parcel does seem high, but not unreasonably or unbelievably high. The burden is on the petitioner. He provided several nearby developable property sales, but none of the properties themselves were sufficiently similar to the subject to meet the burden of clear, cogent and convincing evidence. Both sides are hampered by the low number of similar property sales, however the Assessor's comparable properties are more similar. Ms. Williams provided a good narrative concerning the differences among them, and explained well the limits of the petitioners' comparable sales.

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 \$80,000 for the land and \$0 for improvements, for a total value of \$80,000.

DATED 6/14/21

PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Mike Runyon, Member

Kaino - BOE #21-012A - Comps

Parcel #	Area	Sale Date	Sale Price	\$/acre
73019051001	0.59	9/6/2018	\$ 23,000	\$ 38,983
73001004005	0.21	8/14/2019	\$ 30,000	\$ 142,857
73058000037	0.68	10/9/18*	\$ 57,000	\$ 83,823
73008002000	0.21	6/21/2018	\$ 45,500	\$ 216,666
average	0.42		\$ 38,875	\$ 92,560
subject	0.18	1/1/2020	\$ 80,000	\$ 444,444

Assessor Comps

73019031007	0.2	10/11/2018	\$ 110,000	\$ 550,000
73020003011	0.39	11/13/2019	\$ 92,000	\$ 235,897
73020003303	0.15	10/10/2018	\$ 90,000	\$ 600,000
average	0.25		\$ 97,333	\$ 389,332

*more recent sale apparently redacted by petitioner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7 HEARING TIME: START 2:00 END 2:28

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

HEARING DATE: 4/29/2021

HEARING TIME: 14:00

PETITION NUMBER: 20-012B

PROPERTY OWNERS: Kris & Jaymi Kaino

PRESENT: YES 8 NO

via telephone KB

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES NO 8

Connie Williams, Appraiser
Kelly Monday

PRESENT: YES 8 NO

PARCEL: 73008020001

LOCATION: GA Conference 8 Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$206,500.00	LAND	\$	LAND	\$ <u>150,000</u>
Improvement:	\$528,300.00	IMPR	\$	IMPR	\$ <u>425,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$734,800.00	TOTAL	\$	TOTAL	\$ <u>575,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD VALUE ADJUSTED:

LAND	\$	<u>206,500</u>
IMPR	\$	<u>528,300</u>
PERS PROP	\$	
TOTAL	\$	<u>734,800</u>

REASONS:

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

Mailing Address: PO Box 294
Astoria, OR 97103-

Other Parties:

Tax Parcel No(s): 73008020001

Assessment Year: 2020 (Taxes Payable in 2021) Petition Number: 20-012B

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: \$206,500.00
Assessor Improvement: \$528,300.00
TOTAL: \$734,800.00

Board of Equalization (BOE) Determination

BOE Land: \$206,500.00
BOE Improvement: \$528,300.00
TOTAL: \$734,800.00

Those in attendance at the hearing and findings:

Kris Kaino, Petitioner, was present via a telephone conference call. Connie Williams, Chief Appraiser, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Pacific County Board of Equalization Decision.

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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 – DECISION

Appellants: Kris and Jaymi Kaino
Petition: 20-012B
Parcel: 73008020001
Address: Robert Gray Drive, Ilwaco

Hearing: Thursday, April 29, 2021, 2:00 p.m.

Present at hearing:
Kris Kaino, Petitioner
Connie Williams, Chief Appraiser
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 24, 2020 (Postmarked September 21, 2020)
Assessor's Answer, Filed March 16, 2021
Taxpayer's supplemental materials, Filed April 8, 2021

Testimony given:
Kris Kaino
Connie Williams

Assessor's determination:
Land: \$206,500
Improvements: \$528,300
Total: \$734,800

Taxpayer's estimate:
Land: \$150,000
Improvements: \$425,000
Total: \$575,000

Summation of evidence presented and findings of fact:
The subject property is a 2,421 square-foot single-family residence with a 2,421 square foot basement and 1,332 square-foot attached garage built in 1999 on a 1.06 acre parcel overlooking Baker Bay and the Ilwaco marina. Its grounds include a basketball court, gazebo, fountain, arbor, decorative fencing, and concrete and rock work.

Mr. Kaino proposed four recent property sales that he argued are comparable to his subject property and thus substantiates his argument that the Assessor's valuation is inaccurate and that his is accurate. Attached is a spreadsheet summarizing the data points of Mr. Kaino's evidence and that of the Assessor.

Mr. Kaino testified that the property sales he offered were comparable in that they were also view homes or waterfront properties. He criticized the property sales offered by the appraiser as being dissimilar. He said that property 1 would be more valuable because it was in a gated community. He presented no evidence that a property in a gated community was worth more because of that status. He said that property 2 was in Long Beach and thus was more valuable, but presented no evidence that substantially similar properties would be worth more in Long Beach than in Ilwaco. He said that property 3 was also in a gated community and more valuable. He said that property 5 was close to the subject property on the hill but that it had more usable property because the subject property's land was steeply inclined.

Ms. Williams testified, noting that she was at a disadvantage because of Mr. Kaino's late filing, and criticized the properties that Mr. Kaino presented as being dissimilar from the subject property. She said that his property 1 was on Sandridge with a good view of the bay, but was smaller at 3,000 square feet, was in much poorer condition, had a bad roof, was a 2018 sale, and that it sits closely between two other houses. She said that property 2 was in Chinook, was not maintained, had a minimal view looking at the port metal buildings, and was an estate sale. She said that property 3 was in a nice development between two houses with a partial view. She said it was a smaller property sold in 2018 and it was not listed as a sale but looked to be an ordinary transaction. She said that property 4 was much smaller with an inferior view to the south that was blocked by another house. She said that the subject property was a quality built house on an estate setting with landscaping, basketball court, and with a panoramic view. She said that unlike houses in gated communities there were no covenants preventing further development.

Ms. Williams testified concerning her own comps that her number 1 had a much inferior view, a corridor towards the ocean. She said that number 3 was gated, but just a single lot with a minimal view. She said that her number 4 was of an inferior quality between houses and that it just was not in good shape. She said that her number 5 had a good view but there were obstructions and that it was much older, built in 1935. She repeated that the subject property was all by itself with an unobstructed view.

Mr. Kaino replied that properties in gated communities were more valuable because of that status. He said that while he had no covenants preventing development of his property, his neighbors likewise had no covenants preventing development of their property. He said that they could build as close to the property line as the code would allow. This point rather undercut his earlier position that his land was less valuable because it was steeply sloped. This slope would mitigate the negative effects of development on his neighbors' land and may prevent it entirely.

Ms. Williams said that the neighbors were unlikely to build because access would have to go across the subject property. She asked Mr. Kaino what he would sell this property for. Mr. Kaino declined to answer the question, saying it was irrelevant because he would not sell. Whether or not he would sell was not part of the hypothetical question, but instead went to asking Mr. Kaino directly while he was under oath what he believed the property to be worth. Mr. Kaino was under no obligation to answer the question.

Interestingly, the 'certification' language in both the petition and the Assessor's Answer is insufficient legally, RCW 9A.72.085. And, the petitioner and Assessor are allowed to submit additional materials after the original petition but without any certification as to truthfulness.

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 have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Because the raw number of comparable sales in Pacific County is small and valuation contains so many intangibles such as location and view, the analysis is not clear cut. Thus the law presumes that the Assessor is accurate and gives the petitioner a difficult burden to meet. Both the petitioner's and the appraiser's criticisms of the

other's comparable property sales are well taken. The subject property was valued this tax cycle by the mass appraisal method. Both parties use comparable sales to judge the accuracy of the mass appraisal adjusted value. None of the comparable sales are extremely similar to the subject property. Neither set of comparable property sales is extremely similar to the subject property. Please see the attached spreadsheet summary of these comparable sales. The Assessor's set of comparable sales is closer to the subject property than the petitioner's, but the burden is not 'by a preponderance' but 'clear, cogent and convincing evidence.' The petitioner has fallen short of this burden and thus should be denied.

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 \$206,500 for the land and \$528,300 for the improvements, for a total value of \$734,800.

DATED 6/14/21


PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Mike Runyon, Member

Kaino - BOE #21-012B - Comps

address	sale date	sale price	house area	land area	garage	deck	porch	bedrooms	baths	built	\$/sq.ft.
19506 Sandridge	5/15/2018	\$ 559,000	3085	.89 acre	576	560	70	3	2	1995	181
770 Water St	8/14/2019	\$ 485,000	2598	.68 acre	2400			3	2	1994	187
751 Lakeview	3/21/2018	\$ 450,000	2621/270	.4 acre	1056	1504	314	3	2	2005	172
2112 Klahanee	12/15/2019	\$ 340,000	1804	0.16 acre		624		2	1.75	1990	188
average	19-Mar	\$ 458,500	2527/68	0.53						1996	182
subject	1/1/2020	\$ 734,800	2421/2421	1.06	1332	1456	158	0	3	1999	304
Assessor comps											
3018 Lighthouse	7/2/2019	\$ 771,600	2161/2161	0.63	1221					2008	357
1100 145th	6/17/2019	\$ 811,000	3270	1.01	552					2009	248
3015 Lighthouse	1/6/2020	\$ 580,000	3312	0.33	946					2007	175
2141 Hiaqua	1/22/2020	\$ 530,000	1656/864	0.21	840					1986	320
311 Elizabeth	9/25/2019	\$ 525,000	2700/1350	0.34	500					1935	194
average	19-Aug	\$ 643,520	2620/875	0.5						1989	259

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 4 HEARING TIME: START 11:03 END 11:35

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

HEARING DATE: 4/29/2021

HEARING TIME: 11:00

PETITION NUMBER: 20-016

PROPERTY OWNERS: Lucy Rodriguez
Barbara Moss

PRESENT: YES ☒ NO ☐

via telephone

ASSESSOR: Bruce Walker, Assessor

Connie Williams Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 73026099008

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$66,100.00	LAND	\$ <u>66,100</u>	LAND	\$ <u>66,100</u>
Improvement:	\$271,200.00	IMPR	\$ <u>259,600</u>	IMPR	\$ <u>224,400</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$337,300.00	TOTAL	\$ <u>325,700</u>	TOTAL	\$ <u>290,500</u>

NOTES: _____

PROPOSED DECISION:

☐ ASSESSMENT UPHELD



VALUE ADJUSTED:

LAND	\$ <u>66,100</u>
IMPR	\$ <u>259,600</u>
PERS PROP	\$
TOTAL	\$ <u>325,700</u>

REASONS:

- | | |
|-----------------------------------------------------------------|---------------------------------------------------------------------------|
| 1) <input type="checkbox"/> Sales of Comparable Property | 11) <input type="checkbox"/> Income analysis |
| 2) <input type="checkbox"/> Total Value | 12) <input type="checkbox"/> Value in use |
| 3) <input type="checkbox"/> Uphold: AV within market | 13) <input type="checkbox"/> Insufficient evidence (uphold) |
| 4) <input type="checkbox"/> Purchase price of subject | 14) <input checked="" 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): Lucy Rodriguez
Barbara Moss

Mailing Address: PO Box 634
Seaview, WA 98644-

Other Parties:

Tax Parcel No(s): 73026099008

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-016

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

Assessor's Determination

Assessor Land: \$66,100.00
Assessor Improvement: \$271,200.00
TOTAL: \$337,300.00

Board of Equalization (BOE) Determination

BOE Land: \$66,100.00
BOE Improvement: \$259,600.00
TOTAL: \$325,700.00

Those in attendance at the hearing and findings:

Lucy Rodriguez and Barbara Moss, 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, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Lucy Rodriguez and Barbara Moss
Petition: 20-016
Parcel: 73026099008
Address: 3109 L Place, Seaview

Hearing: Thursday, April 29, 2021, 11:03 a.m.

Present at hearing:
Barbara Moss and Lucy Rodriguez, Petitioners
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 30, 2020, with attachments
Assessor's Answer, Filed March 5, 2021

Testimony given:
Barbara Moss and Lucy Rodriguez
Connie Williams

Assessor's determination:
Land: \$66,100
Improvements: \$271,200
Total: \$337,300

Assessor's recommendation:
Land: \$66,100
Improvements: \$259,600
Total: \$325,700

Taxpayer's estimate:
Land: \$66,100
Improvements: \$224,400
Total: \$290,500

Summation of evidence presented and findings of fact:

The subject property is a newly constructed 1,452 square-foot single-family residence on .11 acre. The property also includes a 288 square foot cabin and a 150 square-foot covered deck. The house is not a regular "stick built" house, but instead an insulated concrete form (ICF) house.

In their petition, Ms. Rodriguez and Ms. Moss stated three reasons why the Assessor's value was in error. The first is that the Assessor's listed interior dimensions of the house are 160 square feet greater than actual. "We believe the cost manual does not directly allow the assessor's

office to adjust for the type of structure to be different from the manual model for pricing improvements.”

Ms. Williams responded in the Assessor’s Answer to this point by referring to the Marshall & Swift Residential Cost Handbook, page 6, that “The gross square foot area will always be based on outside dimensions and include the thickness of the exterior wall.” Further discussion at the hearing revealed that the novel construction method, ICF, creates stronger, more insulated walls but at the cost of thicker walls reducing the interior dimensions.

The petitioners’ second point is what the Assessor termed a “sleeper/play cabin” was a shabby shed. Ms. Williams conceded this point in her answer, saying that, “The home was entered into the Assessor’s record as having wall unit heat however, the appraiser’s field notes state the home actually has radiant floor heat; the house was entered as a 1 ½ unfinished structure but is actually just one story; the sleeping cabin is actually totally unfinished inside with just studded walls and plywood floor. After making the corrections for these issues an overall reduction is recommended in the amount of \$11,600.

Recommended Value:

Land: \$ 66,100 (unchanged)

Bldgs: \$259,600 (\$11,600 reduction)

Total: \$325,700”

The petitioners’ third and final point is two-fold. First, the residence’s value should be based on a construction date of 2019, when it was completed. Second, the residence’s value should be based on its cost plus depreciation because it is new.

Ms. Williams responded in the Assessor’s Answer by stating that their office uses the date construction begins as its construction date. She said that no change to the value of this structure arose from the construction date being either when construction begins or ends. This is because the Assessor’s Office uses mass appraisals in five of six zones yearly. The Assessor’s Office set the cost plus depreciation basis for this residence from the 2017 tables and adjusted that figure according to mass appraisal figures since then.

Ms. Williams provided six comparable sales of properties illustrating that the Assessor’s valuation is not out of the ballpark.

At the hearing, Ms. Moss repeated the arguments that the corrected interior volume of the house and corrected date of construction should reduce its valuation, citing her experience in Michigan valuing property. Ms. Williams testified that the standard business practice was to set the size of improvements by their exterior dimensions. She said that she had researched ICF buildings and learned that they cost between 2 to 7 percent more to build, resulting in a better building and thus the loss of value by having less usable room was met by the increased value of the structure itself. She said that they used the date construction begins because too frequently the structure begins deteriorating quickly during construction, thus depreciating.

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 have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. They provided no comparable sales data to support their proposed valuation. Instead they argued that a better valuation is based on interior, rather than the industry standard of exterior, dimensions. They cited no authority to substantiate this point. Ms. Williams on the other hand explained that any value lost to a smaller interior was more than matched by the durability of the structure, and thus its value. The petitioners’ point concerning the incorrect valuation of the cabin was well taken, and the Assessor revalued it accordingly. The petitioners did not criticize the amount of the revaluation. The argument concerning the date of construction cost minus depreciation was not supported by sufficient

evidence or argument to show by clear, cogent and convincing evidence that the Assessor's value was wrong. The comparable sales data offered by Ms. Williams shows that the subject property's valuation did not deviate significantly.

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 reduce the assessed value to the Assessor's recommendation of \$66,100 for the land and \$259,600 for the improvements, for a total value of \$325,700.

DATED May 27 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 1:31 END 1:36

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

HEARING DATE: 4/29/2021

PETITION NUMBER: 20-023

HEARING TIME: 13:30

PROPERTY OWNERS: John & Cheri
Grocott/Trustees
Grocott Living Trust

PRESENT: YES _____ NO X

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO X

Kellie Moudry, Appraiser
CANNIE WILLIAMS

PRESENT: YES X NO _____

PARCEL: 73038008004

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$31,500.00	LAND	\$	LAND	\$ <u>16,300</u>
Improvement:	\$50,300.00	IMPR	\$	IMPR	\$ <u>50,300</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$81,800.00	TOTAL	\$	TOTAL	\$ <u>66,600</u>

NOTES: _____

PROPOSED DECISION:

X ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>31,500</u>
IMPR	\$	<u>50,300</u>
PERS PROP	\$	
TOTAL	\$	<u>81,800</u>

REASONS:

- | | |
|----------------------------------------------|---------------------------------------------|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) _____ Value in use |
| 3) _____ Uphold: AV within market | 13) <u>X</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): John & Cheri Grocott/Trustees
Grocott Living Trust

Mailing Address: PO Box 59
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73038008004

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-023

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

Assessor's Determination

Assessor Land: \$31,500.00
Assessor Improvement: \$50,300.00
TOTAL: \$81,800.00

Board of Equalization (BOE) Determination

BOE Land: \$31,500.00
BOE Improvement: \$50,300.00
TOTAL: \$81,800.00

Those in attendance at the hearing and findings:

The Petitioners weren't present at the hearing. Connie Williams, Chief Appraiser, and Kellie Moudry, 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, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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 Cheri Grocott, Trustees

Petition: 20-023

Parcel: 73038008004

Address: 108 Elizabeth Street SE, Ilwaco

Hearing: Thursday, April 29, 2021, 1:31 p.m.

Present at hearing:

Connie Williams, Chief Appraiser

Kellie Moudry, Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 28, 2020 (Postmarked September 21, 2020)

Assessor's Answer, Filed March 16, 2021

Testimony given:

Connie Williams

Assessor's determination:

Land: \$31,500

Improvements: \$50,300

Total: \$81,800

Taxpayer's estimate:

Land: \$16,300

Improvements: \$50,300

Total: \$66,600

Summation of evidence presented and findings of fact:

The subject property is a 540 square-foot single-family residence built in 1938 on a 25' x 50' lot in Ilwaco.

Mr. Grocott said in his petition that, "I feel the tiny size of the lot makes it less valuable instead of more valuable. At \$25.20 per square foot it is probably the most expensive land in Ilwaco. I think the \$13 per square foot was more accurate. . . Because it's a small building on a tiny lot, comps are difficult. The appraiser had inaccurate info on the building and lowered it some but not the land." He provided the example of the sale of the larger unimproved lot at 216 Pearl Street for \$30,000 in support of his argument.

Mr. Grocott argued that the Assessor values his land at \$25.20 per square foot, while it values his neighbors' lots that are twice as large at \$18.07, \$15.82, and \$16.67 per square foot, respectively.

Mr. Grocott and Ms. Moudry cited the same three comparable property sales in support of their respective positions. Both bemoaned the fact that there are very few property sales that are comparable.

Ms. Moudry in her Assessor's Answer said that the people who bought the 216 Pearl Street property were now regretting spending \$30,000 for a property that would require an additional \$50,000 in development costs. She pointed out that the Assessor's Office values unimproved properties, such as 216 Pearl, differently from improved properties such as the subject property. She said that when they value improved property they always include the cost of utility connection costs, including the \$16,500 fee that would accrue to the subject property had it not already had utilities installed.

Ms. Moudry said that "The sales included by the petitioner and the Assessor are all homes on very small lots and the value on the subject overall is far less than any of the sale prices."

Ms. Williams testified that the Assessor's Office had already adjusted the subject property valuation down by over \$10,000 because it was among the smallest of the Ilwaco tiny lot 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 Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that the cost per square foot of land is greater for the subject parcel than those that are small, but not quite so small, this alone does not demonstrate that it would not have sold for the Assessor’s valuation on January 1, 2020. People want to buy a house and the house needs land underneath. While the total value of the subject parcel is low because it is small, the land value is disproportionally large because the house covers a disproportionally large area of the parcel. A square foot of a building on sod costs more than a square foot of sod, even with utilities.

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 \$31,500 for the land and \$50,300 for the improvements, for a total value of \$81,800.

DATED MAY 27 2021

ERIC WESTON
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 2 HEARING TIME: START 9:31 am END 9:35

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

HEARING DATE: 4/29/2021

HEARING TIME: 09:30

PETITION NUMBER: 20-031B

PROPERTY OWNERS: Delbert & Jeanette Mattson

PRESENT: YES _____ NO Y

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO 8

Connie Williams, Appraiser

PRESENT: YES 8 NO _____

PARCEL: 75013002003

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$49,500.00	LAND	\$	LAND	\$ <u>49,500</u>
Improvement:	\$71,900.00	IMPR	\$	IMPR	\$ <u>37,500</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$121,400.00	TOTAL	\$	TOTAL	\$ <u>87,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>49,500</u>
IMPR	\$	<u>71,900</u>
PERS PROP	\$	
TOTAL	\$	<u>121,400</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): Delbert & Jeanette Mattson

Mailing Address: 405 Lemont St
St Helens, OR 97051-

Other Parties:

Tax Parcel No(s): 75013002003

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-031B

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: \$49,500.00
Assessor Improvement: \$71,900.00
TOTAL: \$121,400.00

Board of Equalization (BOE) Determination

BOE Land: \$49,500.00
BOE Improvement: \$71,900.00
TOTAL: \$121,400.00

Those in attendance at the hearing and findings:

The Petitioners weren't present at the hearing. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Delbert and Jeanette Mattson

Petition: 20-031B

Parcel: 75013002003

Address: 1405 280th Place, Ocean Park

Hearing: Thursday, April 29, 2021, 9:31 a.m.

Present at hearing:

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed July 14, 2020

Assessor's Answer, Filed March 1, 2021

Testimony given:

Connie Williams

Assessor's determination:

Land: \$49,500

Improvements: \$71,900

Total: \$121,400

Taxpayer's estimate:

Land: \$49,500

Improvements: \$37,500

Total: \$87,000

Summation of evidence presented and findings of fact:

The subject property is a 792 square-foot single-family residence with a 240 square-foot garage and 352 square-foot carport in Ocean Park. It was built in 1960 on .25 acre.

Ms. Mattson said in her petition that "Home needed several improvements to become a safe livable space. Improvements did not add value. Home & lot two house east is a dangerous place. 1415 280 Pl has drug activity, numerous code violations & fire hazards dropping the fair market value of the area." She provided four recent sales of properties that she said are comparable to hers and support her proposed valuation.

Ms. Williams said in the Assessor's Answer that Ms. Mattson's proposed comparable sales are dissimilar to the subject property. The first was sold 'as is' and needed many repairs. The second was a manufactured home. The third was a fixer needing many repairs. Finally, the fourth was a bank sale. Ms. Williams also said that she checked on the nearby nuisance property and discussed this with the people tasked with code enforcement. She said that there is no market change based solely on the proximity of nuisance properties.

Ms. Williams also provided five comparable property sales in the subject property's neighborhood illustrating that the assessed value was not out of the ballpark.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet her burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Three of her proposed comparable sales are not of similar properties. The fourth was not an arm's-length transaction. Together, they do not prove by clear and convincing evidence that the Assessor is in error.

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 \$49,500 for the land and \$71,900 for the improvements, for a total value of \$121,400.

DATED MM 27 2021

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 5 HEARING TIME: START 1:00 END _____

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

HEARING DATE: 4/29/2021

PETITION NUMBER: 20-034

HEARING TIME: 13:00

PROPERTY OWNERS: Clyde & Deal, Sharyl Lyn
Manning *& Sharyl Lyn Deal*
c/o Clyde Manning,
Authorized Agent

PRESENT: YES _____ NO 8

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES 8 NO _____

PARCEL: 73011033008

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$51,800.00	LAND	\$	LAND	\$ <u>45,000</u>
Improvement:	\$269,100.00	IMPR	\$	IMPR	\$ <u>234,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$320,900.00	TOTAL	\$	TOTAL	\$ <u>279,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>51,800</u>
IMPR	\$	<u>269,100</u>
PERS PROP	\$	
TOTAL	\$	<u>320,900</u>

REASONS:

- | | |
|----------------------------------------------|---------------------------------------------|
| 1) _____ Sales of Comparable Property | 11) _____ Income analysis |
| 2) _____ Total Value | 12) <u>✓</u> 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): Clyde Manning
& Sharol Lyn Deal; c/o Clyde Manning, Authorized Agent

Mailing Address: 201 10th Street NE
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 73011033008

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-034

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: \$51,800.00
Assessor Improvement: \$269,100.00
TOTAL: \$320,900.00

Board of Equalization (BOE) Determination

BOE Land: \$51,800.00
BOE Improvement: \$269,100.00
TOTAL: \$320,900.00

Those in attendance at the hearing and findings:

The Petitioners weren't present at the hearing. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



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: Clyde Manning and Sharol Lyn Deal; Clyde Manning, Authorized Agent

Petition: 20-034

Parcel: 73011033008

Address: 201 10th Street NE, Long Beach

Hearing: Thursday, April 29, 2021, 1:00 p.m.

Present at hearing:

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 24, 2020, with attachments (Postmarked September 21, 2020)

Assessor's Answer, Filed February 10, 2021

Testimony given:

Connie Williams

Assessor's determination:

Land: \$51,800

Improvements: \$269,100

Total: \$320,900

Taxpayer's estimate:

Land: \$45,000

Improvements: \$234,000

Total: \$279,000

Summation of evidence presented and findings of fact:

The subject property is a 2,039 square-foot residence with a 380 square-foot attached garage built in 2007 on a .11 acre parcel.

Mr. Manning said in his petition that, "The relation of the house to the location of the implementation of the 2019 low income housing project statistically causes lower home values nationwide. One example being the provided Zillow home value being provided under separate cover." Mr. Manning provided a graph illustrating the value that Zillow.com attributed to this property. He also attached a spreadsheet of properties sold in 2019 but without explanation as to how this spreadsheet supported his argument.

Ms. Williams replied in the Assessor's Answer by referring to a report by Habitat for Humanity that cited research that shows no correlation between affordable housing and neighboring property values. She also referred to an example of a property across the street from the project housing that sold in 2018 for \$165,000 and in 2020 for \$210,000. She said that Zillow is not a

credible source for appraising the value of a property because that is not its purpose. She compared the Zillow value for this property, \$212,725, with the Redfin value of \$405,949. Ms. Williams provided examples of five comparable property sales nearby that illustrated that the Assessor's valuation is not unreasonable.

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 have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. They have provided no proof for the argument that the value of their property went down when a public housing project went in nearby. They have

not provided sufficient foundational evidence as to why a Zillow valuation should be admissible in a discussion about what the property would have sold for on January 2020.

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 \$51,800 for the land and \$269,100 for the improvements, for a total value of \$320,900.

DATED MAY 27 2021


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 3 HEARING TIME: START 10:00am END 10:13

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

HEARING DATE: 4/29/2021

HEARING TIME: 10:00

PETITION NUMBER: 20-039

PROPERTY OWNERS: Frank & Patricia Taylor

PRESENT: YES 8 NO
VIA TELEPHONE

ASSESSOR: Bruce Walker, Assessor

Cindy Howard, Appraiser

PRESENT: YES NO ✓

PRESENT: YES ✓ NO

PARCEL: 75023005007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/29/2021

ASSESSMENT: YEAR - 2020 FOR TAXES PAYABLE IN YEAR - 2021

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$43,800.00	LAND	\$	LAND	\$ <u>30,000</u>
Improvement:	\$53,700.00	IMPR	\$	IMPR	\$ <u>20,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$97,500.00	TOTAL	\$	TOTAL	\$ <u>50,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD VALUE ADJUSTED:

LAND	\$	<u>43,800</u>
IMPR	\$	<u>53,700</u>
PERS PROP	\$	
TOTAL	\$	<u>97,500</u>

REASONS:

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

Mailing Address: 34408 NE Taylor Valley Rd
La Center, WA 98629-

Other Parties:

Tax Parcel No(s): 75023005007

Assessment Year: 2020 (Taxes Payable in 2021) **Petition Number:** 20-039

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: \$43,800.00
Assessor Improvement: \$53,700.00
TOTAL: \$97,500.00

Board of Equalization (BOE) Determination

BOE Land: \$43,800.00
BOE Improvement: \$53,700.00
TOTAL: \$97,500.00

Those in attendance at the hearing and findings:

Frank & Patricia Taylor, Petitioners, were present via a telephone conference call. Cindy Howard, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Pacific County Board of Equalization Decision.

Hearing Held On: Thursday, April 29, 2021

Decision Entered On: Monday, June 14, 2021

Hearing Examiner: Eric Weston

Date Mailed: 6/14/21



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Frank and Patricia Taylor
Petition: 20-039
Parcel: 75023005007
Address: 27602 Q Lane, Ocean Park

Hearing: Thursday, April 29, 2021, 10:00 a.m.

Present at hearing:
Frank and Patricia Taylor, Petitioners
Cindy Howard, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 24, 2020, with attachments (Postmarked September 18, 2020)
Assessor's Answer, Filed February 11, 2021

Testimony given:
Patricia Taylor
Cindy Howard

Assessor's determination:
Land: \$43,800
Improvements: \$53,700
Total: \$97,500

Taxpayer's estimate:
Land: \$30,000
Improvements: \$20,000
Total: \$50,000

Summation of evidence presented and findings of fact:
The subject property is a 1,344-square-foot double-wide mobile home built in 1976 and is sited on a .23 acre parcel.

Ms. Taylor said in her petition,
Please see attached list of comps that I could find. I was not able to find exact comps. I also attached a copy of the billing from our insurance company – they will only insure the 44 yr. old mobile home for \$20,000.

Ms. Howard said in the Assessor's Answer that Ms. Taylor's proposed comparable sales are dissimilar to the subject property. She said that they were either of sales of mobile homes or of unimproved land but not of both together like the subject property.

Ms. Howard also provided four comparable property sales nearby, illustrating that the assessed value was not out of the ballpark.

Ms. Taylor testified that you did not see mobile homes valued as highly as hers. She also said that she can't get it insured that high.

Ms. Howard testified that when you looked at mobile homes sold on land, the prices were similar to the valuation of the subject property. She said that looking at only a mobile home sale or a sale of land was not comparable. She said that being unable to get insurance was not uncommon. It is similar to the inability to get a bank loan to buy an old mobile home, but that there were cash sales all the time.

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.

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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 have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Their proposed comparable property sales are too dissimilar to the subject property – none are of improved property with a mobile home. The Assessor values the land based on similar property sales. The Assessor’s comparable property sales are comparable and demonstrate that the valuation is correct.

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 \$43,800 for the land and \$53,700 for the improvements, for a total value of \$97,500.

DATED 6/14/21


PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Mike Runyon, Member