

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

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

**MARCH 22, 2022 @ 8:15 AM**

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

1. Approve October 11, 2021 Minutes
2. Discussion regarding notice to county legislative authority to reconvene the 2021 Session of Board of Equalization (*RCW 84.48.010 and WAC 458-14-046*)
3. Swear in Hearing Examiner Eric Weston for the 2021 Session
4. Assessor's Report on Annual Cycle 5 by Connie Williams-Chief Appraiser
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION  
October 11, 2021 at 8:45 am  
Courthouse Annex  
BOCC Meeting Room, South Bend, Washington

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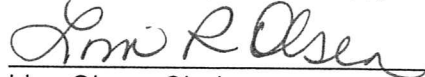
Minutes of a regular session of the Board of Equalization held on October 11, 2021 at 8:45 a.m.  
Present were Frank Wolfe-Vice Chair, Michael Runyon-Member, and Kelli D. Buchanan-Board of  
Equalization Clerk. Lisa Olsen-Chair was absent. *(Please refer to audio recording of the meeting for  
more detailed discussion).*

Vice-Chair Wolfe called the meeting to order at approximately 8:45 a.m.

Michael Runyon moved to approve the October 4, 2021 minutes. Vice-Chair Wolfe seconded (out of  
necessity), motion carried.

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

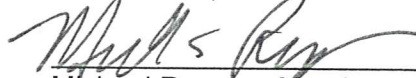
PACIFIC COUNTY  
BOARD OF EQUALIZATION



Lisa Olsen, Chair

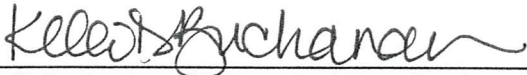
*Absent During Signing*

Frank Wolfe, Vice-Chair



Michael Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Pacific County  
Board of Commissioners/Local Board of Health  
P O Box 187 \* 1216 W Robert Bush Drive  
South Bend, WA 98586  
Phone 360/875.9337 \* Fax 360/875.9335

Meetings are held the 2nd  
and 4th Tuesday of each  
month, beginning at 9 a.m.

REQUESTED MEETING DATE:

4/12/22

## AGENDA REQUEST FORM

TO BE COMPLETED BY CLERK OF THE BOARD/DEPUTY CLERK OF THE BOARD

ACTION: ☐ Approved/Confirmed ☐ Denied

Agenda Item # \_\_\_\_\_

☐ Subject to adequate budget appropriations

Initial \_\_\_\_\_ Date \_\_\_\_\_

☐ No action taken/withdrawn

☐ Tracking

☐ Deferred/Continued to meeting of \_\_\_\_\_ time \_\_\_\_\_

DISTRIBUTION LIST: ☐ RF ☐ CF ☐ SEA OTHER \_\_\_\_\_

☐ ASSR

☐ AUD

☐ CS

☐ CLERK

☐ DCD

☐ DPW

☐ EMA

☐ FAIR

☐ HLTH

☐ IT

☐ JUV

☐ NDC

☐ PACCOM

☐ PROS

☐ SDC

☐ PCSO

☐ SUPR CT

☐ TRSR

☐ VEG

☐ WSU

☐ 367C

## AGENDA ITEM REQUEST

Attach all required documentation

Department/Office General Administration Date 3/22/22

Name & Title Kelli D. Buchanan, Accountant/BOE Clerk Signature Kelli D. Buchanan

### NARRATIVE OF REQUEST:

Request authorization to reconvene the 2021 Session of Board of Equalization. See attached memo and required Department of Revenue form - Notice to Hear Property Tax Appeals.

RECOMMENDED MOTION [To be completed by Clerk of the Board/Deputy Clerk of the Board]



# *Pacific County* **BOARD OF EQUALIZATION**

Kelli D. Buchanan, Clerk

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## **MEMORANDUM**

**TO:** Board of Pacific County Commissioners

**FROM:** Kelli D. Buchanan, Board of Equalization Clerk

**DATE:** March 22, 2022

**RE:** Request for Authorization to Reconvene the 2021 BOE Session

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Per RCW 84.48.010, the Board of Equalization (also the county legislative authority in Pacific County), is required to request authorization from the county legislative authority to reconvene the current year's session (2021 Session) when the number of petitions exceeds 25 or 10 percent of the number of petitions filed in the preceding year, whichever is greater, after the 28-day regular session has ended.

Please be advised there were 54 petitions filed in the 2020 Session. Ten percent of this number equals 5.4, so the number of petitions filed in the 2021 Session must exceed 25 in order to meet the criteria listed above. I have received 38 petitions at this time. Therefore, I am requesting the Board to reconvene the 2021 Session of the Board of Equalization to allow me to proceed with hearings. The first hearing date is scheduled for April 21, 2022.

Attached for your signatures please find the Department of Revenue's standard form – Notice of Approval to Hear Property Tax Appeals.

Thank you for your continued support.



**NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS**

**PACIFIC COUNTY LEGISLATIVE AUTHORITY**

**The county board of equalization, with the approval of the county legislative authority, may reconvene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater. (RCW 84.48.010)**

Pursuant to RCW 84.48.010, the Pacific County Legislative Authority hereby approves the Pacific County Board of Equalization's request to reconvene for the purpose of hearing appeals filed for the current year (2021 Session for Taxes Payable in 2022). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

DATED this 12<sup>th</sup> day of April, 2022.

\_\_\_\_\_  
Lisa Olsen, Chair

\_\_\_\_\_  
Frank Wolfe, Commissioner

\_\_\_\_\_  
Michael Runyon, Commissioner

ATTEST:

\_\_\_\_\_  
Amanda Bennett, Clerk of the Board



**STATE OF WASHINGTON**  
**DEPARTMENT OF REVENUE**

August 20, 2012

**TO:** All County Boards of Equalization

**FROM:** Diann Locke, Specialist  
Levies and Appeals  
Property Tax Division *Diann Locke*

**SUBJECT: RECONVENING BOARDS OF EQUALIZATION TO HEAR TIMELY  
FILED APPEALS AND CLERK INFORMATION**

**Authorization granted to continue hearing 2011 assessment appeals**

The Department of Revenue (Department) is authorizing the boards of equalization (Boards) to continue holding hearings on any timely filed petitions that have not been resolved for the 2011 assessment year.

**The Department's authority to reconvene Boards**

The Department has the authority to reconvene the Boards at any time for the purpose of performing or completing any duty or taking any action the board might lawfully have performed or taken at any of its previous meetings (RCW 84.08.060). The Department has invoked this power yearly, authorizing Boards to continue holding hearings on any timely filed petitions after the regular 28-day session has ended.

The Department also must reconvene Boards when assessors or appellants provide market based information indicating the assessor overvalued the subject property by at least double, and grant the Boards authority to equalize assessed values outside of their regular 28-day session.

**County legislative authority to reconvene boards of equalization**

During our recent audits of Boards, it has come to our attention that some Boards are not aware of the statutory requirement to obtain approval from the county legislative authority (CLA) to continue hearings after the regular 28-day convened session has ended. (RCW 84.48.010 and WAC 458-14-046)

✱ Even though the Department has authorized Boards to continue meeting each year after the 28-day regular session, Boards should also notify the CLA when the number of petitions exceeds 25 or 10 percent of the number of appeals filed in the preceding year, whichever is greater, after the regular 28-day session has ended.

The Department suggests the Board write a letter to the CLA informing them of the status of appeals and request authorization to continue hearing such timely filed appeals. The letter should request acknowledgement from the CLA to continue processing timely filed appeals. The Department has an optional form available for the CLA to use, *REV 64 0049e, Notice of Approval to Hear Property Tax Appeals*, to reconvene Boards. A resolution from the CLA is not required.

All County Boards of Equalization  
August 20, 2012  
Page 2

**List of Board clerks**

Attached you will find a copy of our most current clerk contact list for your use. Please review your county's information and let me know if any corrections need to be made.

Please let me know if you have any questions related to reconvening or any other issues. You can reach me at (360) 534-1427 or [diannl@dor.wa.gov](mailto:diannl@dor.wa.gov).

DL:bl  
Enclosure



**RCW 84.48.010****County board of equalization—Formation—Per diem—Meetings—Duties—Records—Correction of rolls—Extending taxes—Change in valuation, release or commutation of taxes by county legislative authority prohibited.**

(1) Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county. The members of the board must receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. However, when the county legislative authority constitutes the board they may only receive their compensation as members of the county legislative authority. The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

(a) They must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice must have been given in writing to the owner or agent.

(b) They must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

(c) They must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice must have been given in writing to the owner or agent thereof.

(d) They must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

(e) The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor thereon to determine (i) if the taxpayer is entitled to an exemption, and (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board must keep an accurate journal or record of the proceedings and orders of the board showing the facts and evidence upon which their action is based, and the record must be published the same as other proceedings of county legislative authority, and must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor must correct the real and personal assessment rolls in accordance with the changes made by the county board of equalization.

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but must remain in session not less than three days. However, the county board of equalization with the approval of the county legislative



authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

(5) No taxes, except special taxes, may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such have at no time any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

[ 2017 c 155 § 1; 2001 c 187 § 22; 1997 c 3 § 109 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 20; 1979 c 13 § 1. Prior: 1977 ex.s. c 290 § 2; 1977 c 33 § 1; 1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010; prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040, and 84.48.060.]

## NOTES:

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:**  
See notes following RCW 84.40.030.

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**Regularly convened session—Board duties—Presumption.**

(1) **Introduction.** This rule explains the process described in RCW **84.48.010**, requiring the boards of equalization (board) to meet annually for its regularly convened session.

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(a) WAC **458-14-015** Jurisdiction of county boards of equalization.

(b) WAC **458-14-025** Assessment roll adjustments not requiring board action.

(c) WAC **458-14-026** Assessment roll corrections agreed to by taxpayer.

(d) WAC **458-14-076** Hearings on petitions—Withdrawal.

(3) **Definitions.** The definitions found in WAC **458-14-005** apply to this rule.

(4) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. These examples should only be used as a general guide. The department will evaluate each case on its particular facts and circumstances.

(5) **Regularly convened session.**

(a) The board must meet in open session for the purpose of equalizing property values in the county and to hear taxpayer appeals. The board must meet annually, on the later of:

(i) July 15th;

(ii) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or

(iii) Within fourteen days of the assessor certifying the county assessment roll to the board.

(b) The board must meet for a minimum of three days during their regular convened twenty-eight day session.

(c) With the approval of the county legislative authority, the board may convene at any time if the number of taxpayer petitions filed exceeds twenty-five, or ten percent of the number of petitions filed in the preceding year, whichever is greater.

(d) The board has the authority, on its own initiative, to equalize property values during its regularly convened session.

(e) At its regularly convened session, the board must adjust the current assessment year's value of property, both real and personal, to its true and fair value, but only if the board finds that the assessed value is not correct based upon:

(i) Information available to the board and/or the board's own examination and comparison of the assessment roll; or

(ii) A request by the assessor, together with necessary valuation information, for correction of an error which correction requires appraisal judgment.

(f) The board must hold hearings on properly and timely filed taxpayer petitions.

(g) The board must consider any taxpayer appeals from an assessor's decision with respect to a tax exemption of real or personal property, and determine:

(i) If the taxpayer is entitled to the tax exemption; and

(ii) If so, the amount of the tax exemption.

(h) At the conclusion of a board's regularly convened session, it must provide the department with its adjournment date. The adjournment date assists the department in determining whether a board is eligible to reconvene.

(6) **Presumption of correctness.** The assessor's valuation as certified to the board of equalization under RCW **84.40.320** is presumed correct, except with respect to subsection (5)(e)(ii) of this rule. The taxpayer may overcome the presumption of correctness in favor of the assessor's valuation as follows:

(a) If a taxpayer shows by clear, cogent, and convincing evidence that the assessor's overall approach to valuation, or the assessor's valuation method, is flawed or invalid, then the presumption of correctness does not apply. For example, the taxpayer may be able to prove that the assessor failed to deduct any amount for depreciation when using the cost approach to value on an existing improvement. In such a case, the taxpayer only needs to prove the correct value of the property by a preponderance of the evidence.

(b) If a taxpayer shows by clear, cogent, and convincing evidence that a specific value within an overall assessed value is incorrect, then the standard of proof shifts to a preponderance of the evidence for all contested issues related to that specific value. For example, the overall assessment of complex industrial properties is often made up of particular values for portions of the property being appraised. An assessor's error on one value decision does not necessarily invalidate the entire property's assessment, and the presumption of correctness in favor of the assessor remains with respect to the remainder of the property.

[Statutory Authority: RCW **84.08.010**, **84.08.070**, **84.36.389**, **84.52.0502**, and **84.55.060**. WSR 18-04-006, § 458-14-046, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW **84.08.010**, **84.08.070**, and **84.48.200**. WSR 06-13-034, § 458-14-046, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-046, filed 11/21/90, effective 12/22/90.]

AY 2021 FOR 2022 TAXES

**BOARD OF EQUALIZATION**

**PRESENTATION**

SUBMITTED BY

Connie Williams  
Chief Appraiser  
Pacific County Assessor's Office



# Index

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3 .....	Value Change Summary by Zone
4 .....	Zone Map
5 .....	2021 Real Property Ratio Letter
6 .....	Example of Comparable Property Report

## AY 2021 FOR 2022 TAXES

It is the intent of the Assessor's office to have accurate information on record for each property and to generate fair and equitable values.

Pacific County is on an annual revaluation cycle. An annual revaluation cycle means all assessed values countywide are reviewed and potentially adjusted each year. Pacific county is divided into six geographical zones. Each zone contains multiple neighborhoods. A neighborhood is a market area and not necessarily a geographic area. There are multiple types of properties within a neighborhood, which might include single-family residence, undeveloped land, multi-family residence, commercial property etc. On an annual revaluation cycle one zone is physically inspected each year. The other five zones are updated statistically using sales ratio analysis. This process results in the revaluation of all properties every year.

Washington State requires assessed values to be at 100% of market value. Sale prices are compared to assessed values using a ratio of assessed value divided by sale price to determine the level of assessment. Sales are arrayed and measures of central tendency are used in determining whether assessed values need to be adjusted based on the current level of assessment. As an example, a ratio of 85% would indicate a market multiplier would be needed to increase the assessed value. Likewise, a ratio of 115% would indicate a negative market multiplier would be needed to reduce the assessed value. Once the amount of adjustment, if any, is determined, then the market adjustments are applied to the properties. An entire neighborhood or certain types of property within a neighborhood are adjusted depending on what is reflected in the sales ratio analysis. The *assessed value vs. sale price ratio* analysis determines how the assessed values are adjusted overall. Ratios are considered to be 'conforming' when they are between 90%-110% per IAAO (International Association of Assessing Officers) standards.

Washington State Department of Revenue (DOR) performs a *Real Property Ratio Study* annually to determine the level of assessment for each county. The 2021 Real Property Ratio is low at only 89.9 percent. This is due to the rapidly increasing market. DOR uses sales from May 1 through April 30 for the ratio report. The Assessor uses January through December. This leaves all of January through April, 4 months past the assessment date, for sales to close that are not included in the Assessor's annual update. The impact in a rapidly increasing market is a lower overall ratio. DOR also performs a *Valid Sales Study* every three years to compare the level of assessment on properties that have not sold to properties that have sold to determine if they are being similarly assessed. The results of past Valid Sales Study reports show Pacific County meets or exceeds all IAAO standards.

Zone 5 was the physical inspection area for this cycle. This is the largest zone geographically in the county. It includes all areas abutting Grays Harbor, Lewis and Wahkiakum counties. It's very rural overall. During the inspection cycle, properties are

physically inspected to check for any changes that might have occurred over the past 6 years since the last inspection. The properties are also reviewed for quality, condition and characteristics. New photos are taken. The appraiser generally knocks on the door and talks to the owner if possible to let them know why the appraiser is there and what the appraiser will be doing.

Property owners have the right to appeal the assessed value. It is often the amount of taxes due, or believed likely would be due, that drives property owners to file an appeal. Property owners often state "but I haven't done anything to it" or "it's only a manufactured home, it can't go up in value". However, as the market changes so will the assessed values even when there is no physical change to the property. The previous year's sales determine changes in assessed value. The market drives the value. It is also helpful to note that taxes do not generally go up or down at the same rate as the assessed value. Taxes are based on the overall districts assessed value, approved levies, bonds and budgets. The property owner benefits from understanding the process. The newspaper has done several articles on property value increases which is helpful to inform property owners. The Assessor has also submitted helpful information to the newspaper. Understanding the process often results in fewer appeals.

## AY2021 FOR 2022 TAXES

These are very generalized statements. Many values went up or down outside of these ranges. Manufactured/Mobile homes in most areas increased significantly higher. As a reminder, the value changes are based on sale prices.

**Zone 1** – Area North of Joe Johns Road, including Surfside, all south county condos.

Generally, increases were around 15% with the larger increases for RV/camp lot properties as high as 50%-60%.

**Zone 2** – Area between Joe Johns Road and Cranberry Road, between Sandridge Road and Hwy 103.

Generally, increases were around 15% with some higher increases for RV/camp lot properties and manufactured home properties.

**Zone 3** – Long Beach, Seaview, and the West side of Hwy 103 from Joe Johns Road down through Willows Road.

Generally, increases on were about 15% and with larger increases for manufactured home properties.

**Zone 4** – Ilwaco, Chinook, Long Beach area outside City Limits, and East of Sandridge Road up through Oysterville.

Generally, increases were around 15%

**Zone 5** – East and middle of the county outside city limits of Raymond, South Bend, also Valley, Brooklyn/Smith Creek, Bay Center down through Naselle area .

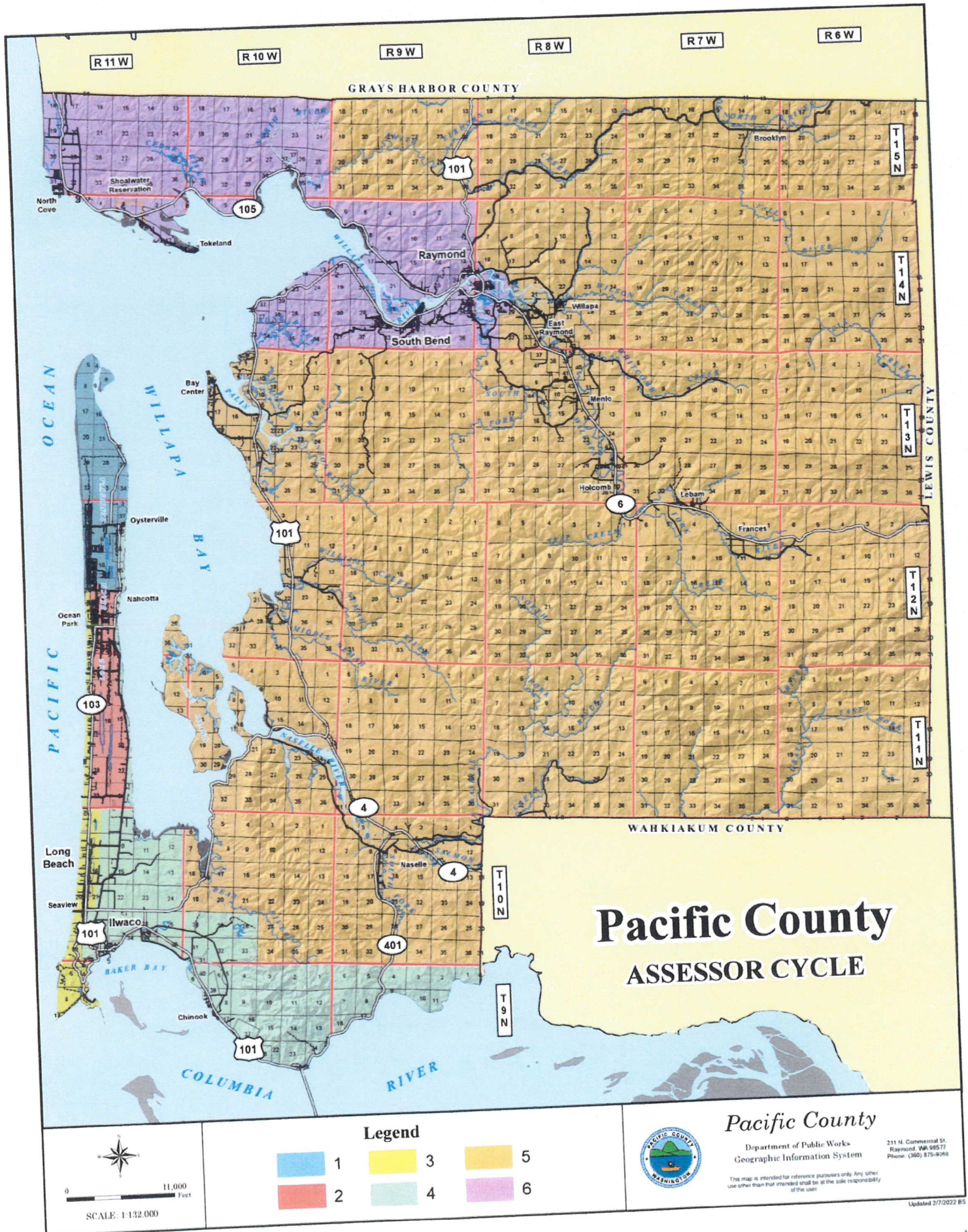
This was the physical inspection area. Values go up and down based what is noted during the physical inspection including corrections to property characteristics etc.

The increases and decreases vary greatly in the physical inspection cycle.

**Zone 6** – Raymond and South Bend (mostly inside city limits), Tokeland, Grayland areas.

Generally speaking, South Bend area increased 10%-15%, Raymond was higher at about 25%; Grayland (outside erosion areas) increased about 5%-10% overall; Tokeland area increased was minimal except manufactured home properties which increased about 40%.









STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

September 27, 2021

The Honorable Bruce Walker  
Pacific County Assessor  
Post Office Box 86  
South Bend, Washington 98586-0086

**Final Real Property Ratio**

Dear Mr. Walker:

As provided for in RCW 84.48.075(3), the Department of Revenue hereby certifies the 2021 real property ratio for your county as 89.9 percent.

Should you need any information other than that which was previously supplied, please let me know.

Sincerely,

Mary Burket  
Ratio Specialist  
Property Tax Division

# PACIFIC COUNTY COMPARABLE SALES REPORT

## SUBJECT

Parcel # 73026010003  
 Owner MCDOWELL FAMILY LLC  
 Address 3812 K PL  
 Land Size 0.11  
 Deed # #N/A  
 Assess Date 1/1/2020  
 Assessed Value \$313,100  
 Parcels 1  
 Year Built 1997  
 Style/Class Two Story  
 Sq Ft 1848  
 Bsmt  
 Quality Average+  
 Condition Good  
 Garage Attached Garage (SF) 300  
 Sale Ratio  
 Price per SQ.FT. \$169.43

Comments

## SALE 1

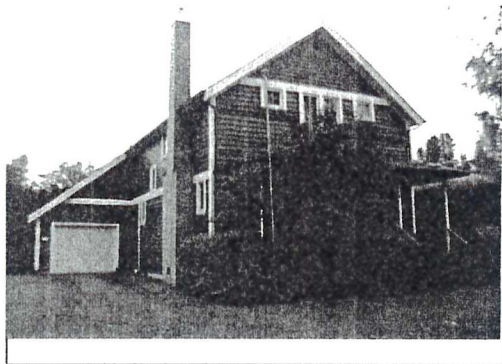
Parcel # 73026025006  
 Owner JUDD, TRAVIS J & AMANDA M  
 Address 4607 K PL  
 Land Size 0.11  
 Deed # 3186168  
 Sale Date 4/24/2019  
 Sale Price \$309,900  
 Parcels in Sale 1  
 Year Built 1983  
 Style/Class Two Story  
 Sq Ft 1664  
 Bsmt  
 Quality Average +  
 Condition Average  
 Garage  
 Sale Ratio 89.20%  
 Price per SQ.FT. \$186.24

Comments Inferior in size, age and condition than subject.

## SALE 2

Parcel # 73026035003  
 Owner YOUNG, DONALD C & JANICE J  
 Address 1902 OCEAN BCH BLVD S  
 Land Size 0.11  
 Deed # 3187021  
 Sale Date 6/8/2019  
 Sale Price \$289,000  
 Parcels in Sale 1  
 Year Built 2009  
 Style/Class 1 1/2 Story Finished  
 Sq Ft 1568  
 Bsmt  
 Quality Average  
 Condition Average  
 Garage Detached Garage (SF) 308  
 Sale Ratio 91.90%  
 Price per SQ.FT. \$184.31

Comments Inferior in size, quality and condition than subject. Newer than subject.

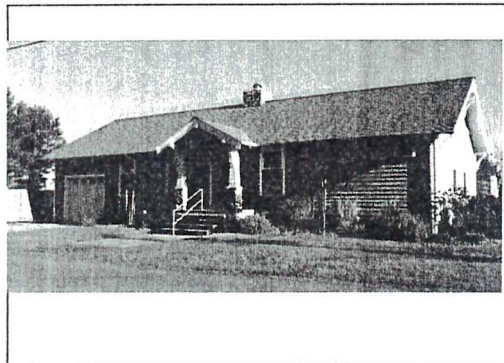


# PACIFIC COUNTY COMPARABLE SALES REPORT

## SALE 3

Parcel #	73011020001
Owner	CLARK, JULIENNE
Address	608 OCEAN BCH BLVD N
Land Size	0.11
Deed #	3188786
Sale Date	8/30/2019
Sale Price	\$298,000
Parcels in Sale	1
Year Built	2011
Style/Class	One Story
Sq Ft	1560
Bsmt	
Quality	Average
Condition	Good
Garage	Attached Garage (SF) 240
Sale Ratio	93.60%
Price per SQ.FT.	\$191.03

Comments Inferior in size and quality than subject. Similar condition as subject. Newer built than subject.



## SALE 4

Parcel #	73026053201
Owner	STEINMANN, CODY & CHARISSA
Address	112 51ST ST SW
Land Size	0.11
Deed #	3190013
Sale Date	11/6/2019
Sale Price	\$305,000
Parcels in Sale	1
Year Built	1890
Style/Class	
Sq Ft	1478
Bsmt	
Quality	Average
Condition	Average+
Garage	Detached Garage (SF) 667
Sale Ratio	83.90%
Price per SQ.FT.	\$206.43

Comments Inferior in quality and size than subject. Similar condition. Much older and has some historic charm.



## SALE 5

Parcel #	74017000017
Owner	, KRISTIN G & DEWITTE, MATTHEW J
Address	1206 120TH PL
Land Size	0.34
Deed #	3186613
Sale Date	9/9/2019
Sale Price	\$380,000
Parcels in Sale	1
Year Built	1996
Style/Class	One Story
Sq Ft	1981
Bsmt	
Quality	Average +
Condition	Average +
Garage	Attached Garage (SF) 1064
Sale Ratio	96.70%
Price per SQ.FT.	\$191.82

Comments Similar size, age, quality and condition as subject. Superior lot size to subject.





## Kelli Buchanan

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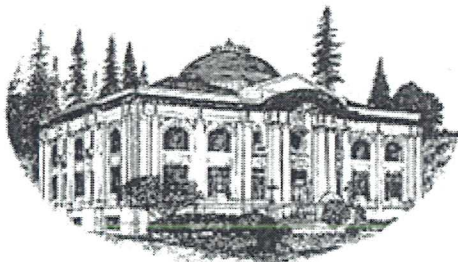
**From:** Connie Williams  
**Sent:** Tuesday, March 22, 2022 9:39 AM  
**To:** Lisa Olsen; Mike Runyon; Frank Wolfe; Kelli Buchanan; 'Eric Weston'  
**Subject:** Sales numbers discussed at this mornings BOE presentation  
**Attachments:** BLDGS ADDED TO ROLLS.docx

Attached you will find the information I referred to at this morning's BOE presentation regarding the number of sales per year over the past few years.

It also has some new construction information that you might find interesting (but was not discussed at the meeting).

Thanks,

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PACIFIC COUNTY COURTHOUSE  
National Historic Site

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8/5/2021

**New Construction:**

Since 2014, there are 842 parcels that went from no building value to having building value.

Of those 842 parcels, 641 of those are homes.

Of those 641 homes, 172 have a year built of 2020 or 2021.

**Sales:**

YEAR	# QUALIFIED SALES
2016	875
2017	947
2018	998
2019	937
2020	1112
2021	1362