

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 1, 2022 @ 9:45 AM

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

1. Approve March 28, 2022 minutes
2. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions and Board of Equalization Orders for the following hearing date:
 - April 21, 2022 (*2021 Session for taxes payable in 2022*)
3. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES
March 28, 2022 at 10:15 AM
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on March 28, 2022 at 10:15 a.m. Present were Lisa Olsen-Chair, Frank Wolfe-Vice Chair, Michael Runyon-Member, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 10:15 a.m.

Frank Wolfe moved to approve the March 22, 2022 minutes. Mike Runyon seconded, motion carried.

Frank Wolfe moved to approve Hearing Examiner Eric Weston's recommendations regarding denying the following petition due to no valid reason for appeal. Mike Runyon seconded, motion carried.

- 21-024 Larry & Nicole Forland *(2021 Session for Taxes Payable in 2022)*

Frank Wolfe moved to approve Hearing Examiner Eric Weston's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3). Mike Runyon seconded, motion carried.

- 21-025 David R. Fairhurst *(2021 Session for Taxes Payable in 2022)*

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

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair

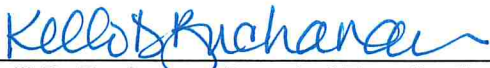


Frank Wolfe, Vice Chair



Mike Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

**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 21, 2022

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 01, 2022, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**



Lisa Olsen - Chair
County Commissioner, District #1



Frank Wolfe - Vice Chair
County Commissioner, District #2

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Michael Runyon - Member
County Commissioner, District #3

Hearing Examiner Proposed Decision Resolution Attachment

Board of Equalization Decision Date: *Wednesday, June 1, 2022*

Hearing Date: *Thursday, April 21, 2022*

<i>Petition Number</i>	<i>Name</i>	<i>Parcel</i>	<i>Petition Status</i>	<i>BOE Decision</i>	<i>Assessor Land</i>	<i>Assessor Improvement</i>	<i>Assessor Personal Property</i>	<i>Assessor Total Value</i>	<i>BOE Land</i>	<i>BOE Improvement</i>	<i>BOE Personal Property</i>	<i>BOE Total Value</i>
21-003	Gretzner, David H.	11112713055	Appealing	Sustained	\$76,800	\$72,000	\$0	\$148,800	\$76,800	\$72,000	\$0	\$148,800
21-008	Amer, Paul & Julie	12113323224	Appealing	Sustained	\$310,500	\$276,100	\$0	\$586,600	\$310,500	\$276,100	\$0	\$586,600
21-009B	Waltemate, Steven & Susan	11113413020	Appealing	Sustained	\$63,000	\$147,800	\$0	\$210,800	\$63,000	\$147,800	\$0	\$210,800
21-009C	Waltemate, Steven & Susan	11113413032	Appealing	Sustained	\$7,000	\$38,400	\$0	\$45,400	\$7,000	\$38,400	\$0	\$45,400
21-009D	Waltemate, Steven & Susan	11113413040	Appealing	Sustained	\$63,000	\$142,300	\$0	\$205,300	\$63,000	\$142,300	\$0	\$205,300
21-009E	Waltemate, Steven & Susan	74006004004	Appealing	Sustained	\$56,300	\$258,500	\$0	\$314,800	\$56,300	\$258,500	\$0	\$314,800
21-010A	PC Heights LLC,	73008007004	Appealing	Sustained	\$80,500	\$0	\$0	\$80,500	\$80,500	\$0	\$0	\$80,500
21-010B	PC Heights LLC,	73008018001	Appealing	Sustained	\$31,600	\$0	\$0	\$31,600	\$31,600	\$0	\$0	\$31,600
21-010C	PC Heights LLC,	73008018006	Appealing	Sustained	\$20,100	\$0	\$0	\$20,100	\$20,100	\$0	\$0	\$20,100
21-010D	PC Heights LLC,	73008023001	Appealing	Sustained	\$138,000	\$0	\$0	\$138,000	\$138,000	\$0	\$0	\$138,000
21-010E	PC Heights LLC,	73008024001	Appealing	Sustained	\$132,300	\$0	\$0	\$132,300	\$132,300	\$0	\$0	\$132,300
21-010F	PC Heights LLC,	73008025001	Appealing	Sustained	\$86,300	\$0	\$0	\$86,300	\$86,300	\$0	\$0	\$86,300
21-012A	Liabraaten, Robert O.	10090841030	Appealing	Sustained	\$40,000	\$87,600	\$0	\$127,600	\$40,000	\$87,600	\$0	\$127,600
21-014	Peterson, Victor & Carol	13082550007	Appealing	Sustained	\$63,900	\$0	\$0	\$63,900	\$63,900	\$0	\$0	\$63,900
21-015A	DeBriae, Jr., Jerry	71011000036	Appealing	Sustained	\$30,000	\$0	\$0	\$30,000	\$30,000	\$0	\$0	\$30,000
21-015B	DeBriae, Jr., Jerry	71011000037	Appealing	Sustained	\$15,000	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$15,000

Tuesday, May 31, 2022

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Hearing Date: Thursday, April 21, 2022

<i>Petition Number</i>	<i>Name</i>	<i>Parcel</i>	<i>Petition Status</i>	<i>BOE Decision</i>	<i>Assessor Land</i>	<i>Assessor Improvement</i>	<i>Assessor Personal Property</i>	<i>Assessor Total Value</i>	<i>BOE Land</i>	<i>BOE Improvement</i>	<i>BOE Personal Property</i>	<i>BOE Total Value</i>
21-016	Killingbeck, Glenn & Victoria	71027000001	Appealing	Sustained	\$67,600	\$482,100	\$0	\$549,700	\$67,600	\$482,100	\$0	\$549,700
21-017	Roberts, Gary & Carole	71001001001	Appealing	Sustained	\$75,900	\$319,400	\$0	\$395,300	\$75,900	\$319,400	\$0	\$395,300
21-019A	Meyer Family Trust,	71011000031	Appealing	Sustained	\$40,000	\$0	\$0	\$40,000	\$40,000	\$0	\$0	\$40,000
21-019B	Meyer Family Trust,	71011000033	Appealing	Sustained	\$40,000	\$0	\$0	\$40,000	\$40,000	\$0	\$0	\$40,000
21-019C	Meyer Family Trust,	71011000035	Appealing	Sustained	\$30,000	\$0	\$0	\$30,000	\$30,000	\$0	\$0	\$30,000
Hearing Date Totals:					\$1,467,800	\$1,824,200	\$0	\$3,292,000	\$1,467,800	\$1,824,200	\$0	\$3,292,000
BOE Totals:					\$1,467,800	\$1,824,200	\$0	\$3,292,000	\$1,467,800	\$1,824,200	\$0	\$3,292,000

PACIFIC COUNTY BOARD OF EQUALIZATION

HEARING AND DECISION WORKSHEET

RECORDING # 3 HEARING TIME: START 8:32am END 8:59am
8:40am - pause recording; 8:41am - continue recording
 HEARING LOCATION: Commissioners' Meeting Room - Courthouse Annex
 HEARING DATE: 4/21/2022
 HEARING TIME: 08:30
 PETITION NUMBER: 21-003
 PROPERTY OWNERS: David H. Gretzner
 PRESENT: YES ☒ NO ☐
* call dropped w/ Mr. Gretzner due to poor cell coverage. via telephone hrg. -KB
 ASSESSOR: Bruce Walker, Assessor
 PRESENT: YES ☐ NO ☒
Kelly Moudry, Appraiser
 PRESENT: YES ☒ NO ☐
Connie Williams, Chief Appraiser - present
 PARCEL: 11112713055 LOCATION: GA Conference Room
 HEARD BY: Eric Weston, Hearing Examiner DATE: 4/21/2022
 ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$76,800.00	LAND	\$	LAND	\$ <u>50,000</u>
Improvement:	\$72,000.00	IMPR	\$	IMPR	\$ <u>65,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$148,800.00	TOTAL	\$	TOTAL	\$ <u>115,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>76,800</u>
IMPR	\$	<u>72,000</u>
PERS PROP	\$	
TOTAL	\$	<u>148,800</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): David H. Gretzner

Mailing Address: PO Box 894
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 11112713055

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-003

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: \$76,800.00
Assessor Improvement: \$72,000.00
TOTAL: \$148,800.00

Board of Equalization (BOE) Determination

BOE Land: \$76,800.00
BOE Improvement: \$72,000.00
TOTAL: \$148,800.00

Those in attendance at the hearing and findings:

David Gretzner, 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: David Gretzner
Petition: 21-003
Parcel: 11112713055
Address: 15309 Sandridge Road, Long Beach

Hearing: Thursday, April 21, 2022, 8:30 a.m.

Present at hearing:
David Gretzner, Appellant
Kellie Moudry, Appraiser
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed February 14, 2022

Testimony given:
David Gretzner
Kellie Moudry
Connie Williams

Assessor's determination:
Land: \$76,800
Improvements: \$72,000
Total: \$148,800

Taxpayer's estimate:
Land: \$50,000
Improvements: \$65,000
Total: \$115,000

Summation of evidence presented and findings of fact:
The subject property is an 880 square-foot residence built in 1990 on a 4.95-acre parcel.

Mr. Gretzner in his petition said that the number one issue is that most of his land is unusable. He cited wetlands expert Bob Bogar as saying that more than 3 acres of the land is undevelopable because of wetlands and wetland buffers. Mr. Gretzner also said that his septic system, well, and water tank were all failing. He said that his property value was adversely impaired by a landscape business next door with its noise and smell. He said that the failing foundation to his pump house, a bad roof, old paint, old driveway, and invasive ivy all reduce the value of his property.

Mr. Gretzner's testimony referred to the same issues. He said that most of the land was unusable. He said that if you were to value the area as a whole, and then reduce it by the percentage of unusable land, you would arrive close to the value he gave - \$50,000. He took issue with the appraiser's comparable properties, saying that they were not truly comparable.

Ms. Moudry replied in her answer that the issues concerning the unusable wetland and the property condition were addressed in a stipulated agreement for the previous tax year. She said that all of these issues were known to the assessor. She said that this property value was increased according to the mass market adjustment for the year. She provided a spreadsheet of comparable properties that demonstrated that the assessed value was not out of line with the others.

Ms. Moudry testified that though she was not the original appraiser, she had reviewed the petition and found that the property was valued appropriately. She and Ms. Williams testified concerning how the assessor values improved land, that the first acre is valued between \$30,000 and \$50,000 and that additional land is valued less. Ms. Williams testified that though the additional land here might be undevelopable, it is still valuable.

The assessor and chief assessor credibly testified that all the issues cited by the appellant were included in their evaluation.

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. The assessor and appellant stipulated the previous year on the impact of the property’s faults on the assessed value. The assessor revalued the property for this tax cycle with a mass market adjustment that the petitioner did not contest.

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 \$76,800 for the land and \$72,000 for the improvements, for a total value of \$148,800.

DATED MAY 18 2022

ERIC WESTON
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 4 HEARING TIME: START 9:02am END 9:05am

HEARING LOCATION: Commissioners'
conf Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-008

HEARING TIME: 09:00

PROPERTY OWNERS: Paul & Julie Amer

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Rocky Stampen ^{Senior} Appraiser

PRESENT: YES ✓ NO _____

PARCEL: 12113323224

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$310,500.00	LAND	\$	LAND	\$ <u>286,860</u>
Improvement:	\$276,100.00	IMPR	\$	IMPR	\$ <u>255,150</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$586,600.00	TOTAL	\$	TOTAL	\$ <u>542,010</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>310,500</u>
IMPR	\$	<u>276,100</u>
PERS PROP	\$	
TOTAL	\$	<u>586,600</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): Paul & Julie Amer

Mailing Address: 20020 216th Ave NE
Woodinville, WA 98077-

Other Parties:

Tax Parcel No(s): 12113323224

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-008

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: \$310,500.00
Assessor Improvement: \$276,100.00
TOTAL: \$586,600.00

Board of Equalization (BOE) Determination

BOE Land: \$310,500.00
BOE Improvement: \$276,100.00
TOTAL: \$586,600.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: **6/1/22**



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: Paul and Julie Amer
Petition: 21-008
Parcel: 12113323224
Address: 705 252nd Lane, Ocean Park

Hearing: Thursday, April 21, 2022, 9:00 a.m.

Present at hearing:
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed February 14, 2022

Testimony given:
Rocky Stamper

Assessor's determination:
Land: \$310,500
Improvements: \$276,100
Total: \$586,600

Taxpayer's estimate:
Land: \$286,860
Improvements: \$255,150
Total: \$542,010

Summation of evidence presented and findings of fact:
The subject property is a 4,360 square-foot, one-story log residence with a 1,280 square-foot built-in garage constructed in 1991 on a 1.7-acre parcel. The property extends to the Seashore Conservation Line adjacent to the Pacific Ocean.

Mr. Amer's petition said that, "We are in the middle of a global pandemic and a valuation that has increased by 13.64% is in effect price gouging during the taxpayer in a time of crisis." He said that the property needed the roof replaced and the repair of wood rot in various walls. He said that contractors had drastically raised their prices.

Ms. Stamper replied in her answer that the roof and wood rot repair were addressed in a stipulation with the appellant in the previous year's valuation. She said that this year's increase was the result of a mass-market adjustment and thus the property's faults were included in this year's valuation.

Ms. Stamper added nothing in her testimony.

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. The assessor and appellant stipulated the previous year on the impact of the property’s faults on the assessed value. The assessor revalued the property for this tax cycle with a mass market adjustment that the petitioner did not contest. The same market forces that are driving up the cost of supplies and contractors are also driving up the cost of ocean-front properties.

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 \$310,500 for the land and \$276,100 for the improvements, for a total value of \$586,600.

DATED MAY 18 2022

ERIC WESTON

Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 11 HEARING TIME: START 1:55pm END 2:27pm

conf HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-009B

HEARING TIME: 14:00

PROPERTY OWNERS: Steven & Susan Waltemate

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Connie Williams *Chief*
Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 11113413020

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$63,000.00	LAND	\$	LAND	\$ <u>56,300</u>
Improvement:	\$147,800.00	IMPR	\$	IMPR	\$ <u>124,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$210,800.00	TOTAL	\$	TOTAL	\$ <u>180,400</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD

VALUE ADJUSTED:

LAND	\$	<u>63,000</u>
IMPR	\$	<u>147,800</u>
PERS PROP	\$	
TOTAL	\$	<u>210,800</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Steven & Susan Waltemate

Mailing Address: PO Box 116
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 11113413020

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-009B

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: \$63,000.00
Assessor Improvement: \$147,800.00
TOTAL: \$210,800.00

Board of Equalization (BOE) Determination

BOE Land: \$63,000.00
BOE Improvement: \$147,800.00
TOTAL: \$210,800.00

Those in attendance at the hearing and findings:

Steven Waltemate, Petitioner, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Steven and Susan Waltemate
Petition: 21-009B
Parcel: 11113413020
Address: 13215 Sandridge Road, Long Beach

Hearing: Thursday, April 21, 2022, 2:00 p.m.

Present at hearing:
Steven Waltemate, Petitioner
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed January 13, 2022

Testimony given:
Steven Waltemate
Connie Williams

Assessor's determination:
Land: \$63,000
Improvements: \$147,800
Total: \$210,800

Taxpayer's estimate:
Land: \$56,300
Improvements: \$124,100
Total: \$180,400

Summation of evidence presented and findings of fact:
The subject property is a 1,652 square-foot one-story single-family residence built in 1940 on a .58-acre parcel in Long Beach.

Mr. Waltemate's petition stated, "This is a two bedroom house, originally built in the 1940's. We feel the value has decreased since last assessed. No improvements needs many repairs due to age of home." He attached two pages with 10 photographs having the captions: "We still have 3 aluminum windows that need to be replaced. Fascia boards and trim need to be replaced. Old cracked paint weathered off. No trim on slider. All trim needs paint or replaced." and "Rotten under pinning deck is falling apart. Deck 45 years old. Fir untreated. Deck built in 1979 (over 40 years ago) needs to be replaced. Underpinning is rotten. Deck boards are rotting. Whole deck needs to be replaced."

Ms. Williams stated in her reply that the house is in fair condition overall suggesting the need for some repairs. She said, “The subject property’s assessed value was based on a statistical update. The petitioner notes that the home needs many repairs due to age. The assessed value was reduced in 2018 and again in 2019 as a stipulated value based on repair issues. Those issues noted by the petitioner have been addressed in the overall condition and depreciation of the home.”

Mr. Waltemate testified that the house is fine and solid built in 1948 with three additions. He said that the 50-year old fir deck needs replaced. He said that the Owens Corning roof material had a fiber layer that soaked up water and thus needs reroofing.

Ms. Williams testified that she and Mr. Waltemate had discussed the condition of the property in 2018 and 2019 and that the depreciation he currently seeks has already been addressed.

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. The subject property needs a new deck, a new roof, and many other issues to attend to. Because these issues were incorporated into the assessor’s valuation, the petitioner has not established why the valuation 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 \$56,300 for the land and \$147,800 for the improvements, for a total value of \$210,800.

DATED MM 18 2022



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 11 HEARING TIME: START 1:55pm END 2:27pm

HEARING LOCATION: Commissioners'
Conf Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

HEARING TIME: 14:00

PETITION NUMBER: 21-009C

PROPERTY OWNERS: Steven & Susan Waltemate PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Chief Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 11113413032

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$7,000.00	LAND	\$	LAND	\$ <u>6,800</u>
Improvement:	\$38,400.00	IMPR	\$	IMPR	\$ <u>30,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$45,400.00	TOTAL	\$	TOTAL	\$ <u>36,800</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>7,000</u>
IMPR	\$	<u>38,400</u>
PERS PROP	\$	
TOTAL	\$	<u>45,400</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Steven & Susan Waltemate

Mailing Address: PO Box 116
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 11113413032

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-009C

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: \$7,000.00
Assessor Improvement: \$38,400.00
TOTAL: \$45,400.00

Board of Equalization (BOE) Determination

BOE Land: \$7,000.00
BOE Improvement: \$38,400.00
TOTAL: \$45,400.00

Those in attendance at the hearing and findings:

Steven Waltemate, Petitioner, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Steven and Susan Waltemate
Petition: 21-009C
Parcel: 11113413032
Address: 13211 Sandridge Road, Long Beach

Hearing: Thursday, April 21, 2022, 2:00 p.m.

Present at hearing:
Steven Waltemate, Petitioner
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed January 13, 2022

Testimony given:
Steven Waltemate
Connie Williams

Assessor's determination:
Land: \$7,000
Improvements: \$38,400
Total: \$45,400

Taxpayer's estimate:
Land: \$6,800
Improvements: \$30,000
Total: \$36,800

Summation of evidence presented and findings of fact:
The subject property is a two-car detached garage with an upper floor on a .47-acre site in Long Beach.

Mr. Waltemate's petition stated, "The building is getting old. All the hemlock trim needs to be replaced and painted. Needs shingles on the east side. The main door needs to be replaced, vapor leak in the glass. Shingles have worn very thin on the south side." He attached two pages with ten photographs illustrating the damage to the main door, hemlock siding, rotten trim, rotten jam, stairs, deck, roof and plywood.

Ms. Williams stated in her reply that "The subject property . . . is being valued as adjoining property as it is adjoining the house site on a separate parcel. It is in need of some repairs overall. The repair issues were addressed in a 2019 Board of Equalization stipulation." Like the

other replies to the Waltemate's petitions, she also extensively explained the mass market statistical update of value.

Mr. Waltemate testified that while part of the roof was replaced, two-thirds of it was not. He said that the deck was built a long time ago. He said that the doors needed repair or replaced and that all the headers were rotten.

Ms. Williams testified that the garage was on the bottom with storage and a half-bath upstairs. She said that most of the value of the property was in that it adjoined a house.

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. The subject property needs repair. Because these issues were incorporated into the assessor's valuation, the petitioner has not established why the valuation 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 \$7,000 for the land and \$38,400 for the improvements, for a total value of \$45,400.

DATED MAY 18 2022

Eric Weston

Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 11 HEARING TIME: START 1:55pm END 2:27pm

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-009D

HEARING TIME: 14:00

PROPERTY OWNERS: Steven & Susan Waltemate

PRESENT: YES ☒ NO ☐

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

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 11113413040

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$63,000.00	LAND	\$	LAND	\$ <u>56,300</u>
Improvement:	\$142,300.00	IMPR	\$	IMPR	\$ <u>109,500</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$205,300.00	TOTAL	\$	TOTAL	\$ <u>165,800</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>63,000</u>
IMPR	\$	<u>142,300</u>
PERS PROP	\$	
TOTAL	\$	<u>205,300</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Steven & Susan Waltemate

Mailing Address: PO Box 116
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 11113413040

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-009D

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: \$63,000.00
Assessor Improvement: \$142,300.00
TOTAL: \$205,300.00

Board of Equalization (BOE) Determination

BOE Land: \$63,000.00
BOE Improvement: \$142,300.00
TOTAL: \$205,300.00

Those in attendance at the hearing and findings:

Steven Waltemate, Petitioner, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Steven and Susan Waltemate
Petition: 21-009D
Parcel: 11113413040
Address: 13305 Sandridge Road, Long Beach

Hearing: Thursday, April 21, 2022, 2:00 p.m.

Present at hearing:
Steven Waltemate, Petitioner
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed January 13, 2022

Testimony given:
Steven Waltemate
Connie Williams

Assessor's determination:
Land: \$63,000
Improvements: \$142,300
Total: \$205,300

Taxpayer's estimate:
Land: \$56,300
Improvements: \$109,500
Total: \$165,800

Summation of evidence presented and findings of fact:
The subject property is one-story single-family house built in 1972 on a .95-acre lot in Long Beach. After the petitioner obtained the property in 2007, he remodeled and added on. There is also a detached garage.

Mr. Waltemate's petition has no argument but has six pages attached with 15 photographs. The captions state: "Two kitchen windows need sills and trim. No end panels on cabinets and under counter. Floors incomplete. Wall by man door incomplete. No trim around doors. West side needs to be painted, trim on slider, needs steps. South window needs to be finished inside and outside. Porch is unfinished. Framing around doors rotten, doors rotted out, too needs a new roof. 3 outbuildings 2 wood sheds 1 boat storage all scheduled to be torn down."

Ms. Williams's reply gives an extensive review of the methodology used in mass-market valuation and statistical analysis. She said, "The subject property's assessed value was based on

a statistical update. The petitioner notes that the building needs many repairs and completion work and that the garage also needs repair. The assessed value was reduced in 2018 and 2019 as a stipulated value based on those issues. Those issues noted by the petitioner have been addressed in the overall condition and depreciation of the buildings.”

Mr. Waltemate testified that he put in the addition with the intent to sell the place but that his daughter and three children moved in. He said that the house siding was unfinished. He said that on the shop behind the house, the sheathing didn't extend to the roof but was instead filled with caulk. He said that the roof leaks. He said that the house was unfinished inside, the bathroom was undone, and it needed sheetrock.

Ms. Williams testified that they addressed these issues in 2018. She said that the needed repairs caused a 65 percent depreciation for the shop and that the house was listed as being in fair condition with a 45 percent depreciation. She said that the valuation considered all of the issues referenced by Mr. Waltemate. She said that even unfinished houses had increased value in the market.

Mr. Waltemate predicted a recession. Ms. Williams said that we haven't yet seen it.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The subject property has many issues, all well depicted in the petition. However, these issues were incorporated into the assessor’s valuation. The petitioner has not established why the valuation 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 \$63,000 for the land and \$142,300 for the improvements, for a total value of \$205,300.

DATED MAY 18 2022



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 11 HEARING TIME: START 1:55pm END 2:27pm

conf

HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-009E

HEARING TIME: 14:00

PROPERTY OWNERS: Steven & Susan Waltemate

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Connie Williams, *chief*
Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 74006004004

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$56,300.00	LAND	\$	LAND	\$ <u>56,300</u>
Improvement:	\$258,500.00	IMPR	\$	IMPR	\$ <u>200,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$314,800.00	TOTAL	\$	TOTAL	\$ <u>256,000</u>

NOTES:

*- per taxpayer
*Doesn't add
up - KB*

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>56,300</u>
IMPR	\$	<u>258,500</u>
PERS PROP	\$	
TOTAL	\$	<u>314,800</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Steven & Susan Waltemate

Mailing Address: PO Box 116
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 74006004004

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-009E

Having considered the evidence presented by the parties in this appeal, the Board hereby: <u>Sustained</u> the determination of the Assessor.
--

Assessor's Determination

Assessor Land: \$56,300.00
Assessor Improvement: \$258,500.00
TOTAL: \$314,800.00

Board of Equalization (BOE) Determination

BOE Land: \$56,300.00
BOE Improvement: \$258,500.00
TOTAL: \$314,800.00

Those in attendance at the hearing and findings:

Steven Waltemate, Petitioner, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Steven and Susan Waltemate

Petition: 21-009E

Parcel: 74006004004

Address: 104 30th St NW, Long Beach

Hearing: Thursday, April 21, 2022, 2:00 p.m.

Present at hearing:

Steven Waltemate, Petitioner

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 17, 2021

Assessor's Answer, Filed January 13, 2022

Testimony given:

Steven Waltemate

Connie Williams

Assessor's determination:

Land: \$56,300

Improvements: \$258,500

Total: \$314,800

Taxpayer's estimate:

Land: \$56,300

Improvements: \$200,000

Total: \$256,300

Summation of evidence presented and findings of fact:

The subject property is a 4,608 square-foot fourplex built in 1998 on a .25-acre parcel in Long Beach.

Mr. Waltemate's petition had no argument but had two pages containing 10 photographs with notes that "stoops and railings need replaced/painted. Siding needs to be replaced. Shingles on south side very thin. Needs new roof. All railing and trim need paint. Several windows have vapor leaks. Windows with rusty hardware. All need to be replaced. Entries need paint. Neighbors tree damaging concrete. Unit 4 almost completely damaged by former tenant - not rentable until repaired."

Ms. Williams stated in her reply that all of the flaws cited by Mr. Waltemate were taken into account for the valuation. She also extensively explained the methodology of mass market assessment. She supplied a spreadsheet with proposed comparable property sales that illustrated

that the assessed value per square foot was between a half and a third of the price per square foot in those sales.

Mr. Waltemate testified consistent with his petition, saying that the lifetime warranty windows had failed, the 50-year roof had failed, and that the siding badly needed work. He pointed out that this was rental property, not condominiums.

Ms. Williams testified that she was aware of all the work that needed to be done and that this was accounted for in her valuation. She pointed to her comparable property sales spreadsheet that demonstrated the lower value of this property compared with similar property sales.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Though the property has its many faults and has much to be done on it, the assessor was aware of this condition when she valued it. Her spreadsheet of comparable property sales demonstrates that her valuation was reasonable.

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 \$56,300 for the land and \$258,500 for the improvements, for a total value of \$314,800.

DATED MAY 16 2022



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01PM END 3:06pm

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010A

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams, ^{chief} Appraiser
Kellie Moudry, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____

PARCEL: 73008007004

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$80,500.00	LAND	\$	LAND	\$ <u>70,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$80,500.00	TOTAL	\$	TOTAL	\$ <u>70,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>80,500</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>80,500</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): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008007004

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-010A

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: \$0.00
TOTAL: \$80,500.00

Board of Equalization (BOE) Determination

BOE Land: \$80,500.00
BOE Improvement: \$0.00
TOTAL: \$80,500.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01 PM END 3:06 PM

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010B

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams, Chief Appraiser
Kellie Moudry, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 73008018001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$31,600.00	LAND	\$	LAND	\$ <u>27,500</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$31,600.00	TOTAL	\$	TOTAL	\$ <u>27,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>31,600</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>31,600</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008018001

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-010B

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: \$31,600.00
Assessor Improvement: \$0.00
TOTAL: \$31,600.00

Board of Equalization (BOE) Determination

BOE Land: \$31,600.00
BOE Improvement: \$0.00
TOTAL: \$31,600.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01pm END 3:06pm

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010C

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams, chief appraiser
Kellie Moudry, appraiser

PRESENT: YES ☒ NO _____

PARCEL: 73008018006

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$20,100.00	LAND	\$	LAND	\$ <u>17,500</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$20,100.00	TOTAL	\$	TOTAL	\$ <u>17,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>20,100</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>20,100</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008018006

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-010C

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: \$20,100.00
Assessor Improvement: \$0.00
TOTAL: \$20,100.00

Board of Equalization (BOE) Determination

BOE Land: \$20,100.00
BOE Improvement: \$0.00
TOTAL: \$20,100.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01 PM END 3:06 PM

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010D

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Chief
Kellie Moudry, appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 73008023001

LOCATION: GA Yes Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$138,000.00	LAND	\$	LAND	\$ <u>120,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$138,000.00	TOTAL	\$	TOTAL	\$ <u>120,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>138,000</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>138,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008023001

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-010D

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: \$138,000.00
Assessor Improvement: \$0.00
TOTAL: \$138,000.00

Board of Equalization (BOE) Determination

BOE Land: \$138,000.00
BOE Improvement: \$0.00
TOTAL: \$138,000.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01 PM END 3:06 PM

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010E

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Chief Appraiser
Kellie Maudry, appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____
yes ✓

PARCEL: 73008024001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$132,300.00	LAND	\$	LAND	\$ <u>115,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$132,300.00	TOTAL	\$	TOTAL	\$ <u>115,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>132,300</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>132,300</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008024001

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-010E

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: \$132,300.00
Assessor Improvement: \$0.00
TOTAL: \$132,300.00

Board of Equalization (BOE) Determination

BOE Land: \$132,300.00
BOE Improvement: \$0.00
TOTAL: \$132,300.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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**

HEARING AND DECISION WORKSHEET

RECORDING # 12 HEARING TIME: START 3:01 PM END 3:06 PM

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-010F

HEARING TIME: 15:00

PROPERTY OWNERS: PC Heights LLC
c/o Greg Stein, Authorized
Agent

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Chief Appraiser
Kellie Moudry, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____

PARCEL: 73008025001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$86,300.00	LAND	\$	LAND	\$ <u>75,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$86,300.00	TOTAL	\$	TOTAL	\$ <u>75,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>86,300</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>86,300</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): PC Heights LLC
c/o Greg Stein, Authorized Agent

Mailing Address: 6303 108th Ave NE
Kirkland, WA 98033-

Other Parties:

Tax Parcel No(s): 73008025001

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-010F

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: \$86,300.00
Assessor Improvement: \$0.00
TOTAL: \$86,300.00

Board of Equalization (BOE) Determination

BOE Land: \$86,300.00
BOE Improvement: \$0.00
TOTAL: \$86,300.00

Those in attendance at the hearing and findings:

Petitioner was not present. 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: PC Heights LLC; c/o Greg Stein, Authorized Agent

Petition: 21-010 (A - F)

Parcels: 73008007004 (A)
73008018001 (B).
73008018006 (C)
73008023001 (D)
73008024001 (E)
73008025001 (F)

Address: undeveloped land without addresses overlooking Ilwaco

Hearing: Thursday, April 21, 2022, 3:00 p.m.

Present at hearing:

Connie Williams, Chief Appraiser

Kellie Moudry, Appraiser

Documents in evidence:

Taxpayer Petitions, Filed September 16, 2021

Assessor's Answer, Filed February 14, 2022

Testimony given:

Connie Williams

73008007004 (A)

Assessor's determination:

Land: \$80,500

Improvements: \$0

Total: \$80,500

Taxpayer's estimate:

Land: \$70,000

Improvements: \$0

Total: \$70,000

73008018001 (B).

Assessor's determination:

Land: \$31,600

Improvements: \$0

Total: \$31,600

Taxpayer's estimate:

Land: \$27,500

Improvements: \$0

Total: \$27,500

73008018006 (C)

Assessor's determination:

Land: \$20,100

Improvements: \$0

Total: \$20,100

Taxpayer's estimate:

Land: \$17,500

Improvements: \$0

Total: \$17,500

73008023001 (D)

Assessor's determination:

Land: \$138,000

Improvements: \$0

Total: \$138,000

Taxpayer's estimate:

Land: \$120,000

Improvements: \$0

Total: \$120,000

73008024001 (E)

Assessor's determination:

Land: \$132,300

Improvements: \$0

Total: \$132,300

Taxpayer's estimate:

Land: \$115,000

Improvements: \$0

Total: \$115,000

73008025001 (F)

Assessor's determination:

Land: \$86,300

Improvements: \$0

Total: \$86,300

Taxpayer's estimate:

Land: \$75,000

Improvements: \$0

Total: \$75,000

Summation of evidence presented and findings of fact:

The subject properties are a set of adjacent undeveloped properties atop a wooded hill overlooking Ilwaco. There is no developed access to the properties.

Mr. Stein's six petitions all state "Comparable sales do not support assessor's value." He provided as documentary evidence a Northwest Multiple Listing Service listing of these properties. His asking price is \$495,000. The combined Pacific County assessed values for these properties is \$488,800. Mr. Stein provided six comparable property sales. Mr. Stein provided no analysis of these properties - how they are or are not comparable; what their sales price means in relation to the subject properties' assessed value; nor how they individually or combined sustain his argument that his properties are overvalued by the assessor.

Ms. Williams noted in her reply that the petitioner is listing the properties at a greater valuation than the combined assessed value. She provided ten comparable property sales. She provided a spreadsheet including the petitioner's proffered comparable properties, those that she maintains are comparable, and the subject properties. Ms. Williams has these listed in order of area. She has adjusted the sales prices of these properties to the January 1, 2021, target date for valuations. Contrary to the petitioner's assertions, the data illustrate that the comparable sales do in fact support the assessor's valuation.

Ms. Williams testified that the subject properties are near those of Kurt Kaino, the subject of one of last year's tax appeals.

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. Here, the petitioner demonstrated that he believes that a fair, arm’s-length price for the subject properties is \$6,200 more than what the assessor valued it at. Be that as it may, the petitioner has not carried his burden of proof. His data is presented without argument and when put in the context of other comparable sales, does not demonstrate error by the assessor by a preponderance of the evidence, let alone by clear, cogent and convincing evidence.

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:

73008007004 (A): Land: \$80,500, Improvements: \$0, Total: \$80,500

73008018001 (B): Land: \$31,600, Improvements: \$0, Total: \$31,600

73008018006 (C): Land: \$20,100, Improvements: \$0, Total: \$20,100

73008023001 (D): Land: \$138,000, Improvements: \$0, Total: \$138,000

73008024001 (E): Land: \$132,300, Improvements: \$0, Total: \$132,300; and

73008025001 (F): Land: \$86,300, Improvements: \$0, Total: \$86,300

DATED MAY 18 2022



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 8 HEARING TIME: START 11:32 am END 11:35 am

conf HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-012A

HEARING TIME: 11:30

PROPERTY OWNERS: Robert O. Liabraaten

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Connie Williams, Chief Appraiser

PRESENT: YES ✓ NO _____

PARCEL: 10090841030

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$40,000.00	LAND	\$	LAND	\$ <u>40,000</u>
Improvement:	\$87,600.00	IMPR	\$	IMPR	\$ <u>37,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$127,600.00	TOTAL	\$	TOTAL	\$ <u>77,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>40,000</u>
IMPR	\$	<u>87,600</u>
PERS PROP	\$	
TOTAL	\$	<u>127,600</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): Robert O. Liabraaten

Mailing Address: 647 Salmon Creek Rd
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 10090841030

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-012A

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: \$40,000.00
Assessor Improvement: \$87,600.00
TOTAL: \$127,600.00

Board of Equalization (BOE) Determination

BOE Land: \$40,000.00
BOE Improvement: \$87,600.00
TOTAL: \$127,600.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Robert Liabraaten
Petition: 21-012A
Parcel: 10090841030
Address: 292 Knappton Road, Naselle

Hearing: Thursday, April 21, 2022, 11:30 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 17, 2021
Assessor's Answer, Filed January 3, 2022

Testimony given:
None

Assessor's determination:
Land: \$40,000
Improvements: \$87,600
Total: \$127,600

Taxpayer's estimate:
Land: \$40,000
Improvements: \$37,000
Total: \$77,000

Summation of evidence presented and findings of fact:
The subject property is a 7,680 square-foot well maintained commercial building constructed in 1939 on a .13-acre parcel in downtown Naselle. It was originally a theater but now hosts community events.

Mr. Liabraaten's petition states, "This building is used as a community building. Uses are weddings, funerals, graduation parties, Halloween haunted house, AA meetings, birthdays and the high school prom. There is no commercial use for this building. Some donations by AA and individuals don't even pay the utilities. Septic system should be replaced."

Ms. Williams responded in her answer that the type of use of the value is irrelevant in the assessor's value. She said that there are so few sales of similar properties that they cannot establish a value based on that information. She said that they valued the property based on replacement cost reduced by depreciation. She said that she was conservative with the replacement cost because the actual replacement cost would be driven higher by the old wood used in its construction and ornamentation. She said that she dropped its value because of its

location and use, and depreciated it by 60 percent because of its condition and its sales market. She provided comparable sales data that she admitted was of limited use.

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 argument goes to the value of its use rather than its potential sale value and is thus irrelevant to this legal analysis.

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 \$40,000 for the land and \$87,600 for the improvements, for a total value of \$127,600.

DATED MM 18 2022


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 9 HEARING TIME: START 1:00 PM END 1:06 PM

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-014

HEARING TIME: 13:00

PROPERTY OWNERS: Victor & Carol Peterson
S. Merkel, Nick Korpi & D.
Sands; c/o Victor Peterson,
Authorized Agent

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Kellie Moudry, Appraiser

PRESENT: YES ✓ NO _____

Connie Williams, Chief Appraiser - Present

PARCEL: 13082550007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$63,900.00	LAND	\$	LAND	\$ <u>12,400</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$63,900.00	TOTAL	\$	TOTAL	\$ <u>12,400</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>63,900</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>63,900</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): Victor & Carol Peterson
S. Merkel, Nick Korpi & D. Sands; c/o Victor Peterson, Authoriz

Mailing Address: PO Box 231
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 13082550007

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-014

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: \$63,900.00
Assessor Improvement: \$0.00
TOTAL: \$63,900.00

Board of Equalization (BOE) Determination

BOE Land: \$63,900.00
BOE Improvement: \$0.00
TOTAL: \$63,900.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Kellie Moudry, Appraiser, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Victor & Carol Peterson; S Merkel; Nic Korpi; and D. Sands;
c/o Victor Peterson, Authorized Agent
Petition: 21-014
Parcel: 13082550007
Address: No address, unimproved land near Menlo

Hearing: Thursday, April 21, 2022, 1:00 p.m.

Present at hearing:
Kellie Moudry, Appraiser
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 16, 2021
Assessor's Answer, Filed February 14, 2022

Testimony given:
None

Assessor's determination:
Land: \$63,900
Improvements: \$0
Total: \$63,900

Taxpayer's estimate:
Land: \$12,400
Improvements: \$0
Total: \$12,400

Summation of evidence presented and findings of fact:
The subject property is a 6.86-acre parcel near Menlo divided by the Willapa River with approximately 2 acres in timber and the balance in pasture.

Mr. Peterson's petition stated "Land is divided by Willapa River, one side is pasture land the other side is logged off and replanted." There is a handwritten note by clerk Kelli Buchanan (initialed by Mr. Peterson), "Comparable sales do not support Assessor's value." The appellants did not provide any comparable sales to substantiate this claim.

Ms. Moudry's reply stated, "The petitioner is asking that the total value be reduced to the previous year's value due to land being pastureland & timber. Land was previously being valued as adjoining acreage. The highest and best use of this property would be a homesite. This property is in a highly desirable area. . ." She provided a spreadsheet of comparable property sales to demonstrate the reasonableness of the valuation.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. They refer to the current use of the land, known to the assessor in valuing it, and make an unsubstantiated claim that comparable property sales do not establish the assessor’s value.

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 \$63,900 for the land and \$0 for the improvements, for a total value of \$63,900.

DATED MM 18 2022

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 5 HEARING TIME: START 9:31am END 9:33am

HEARING LOCATION: Commissioners'
Conf Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-015A

HEARING TIME: 09:30

PROPERTY OWNERS: Jerry DeBriac, Jr.

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor
Rocky Stamps *Senior* Appraiser

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 71011000036

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$30,000.00	LAND	\$	LAND	\$ <u>12,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$30,000.00	TOTAL	\$	TOTAL	\$ <u>12,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>30,000</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>30,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Jerry DeBriac, Jr.

Mailing Address: PO Box 292
Cathlamet, WA 98612-

Other Parties:

Tax Parcel No(s): 71011000036

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-015A

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: \$0.00
TOTAL: \$30,000.00

Board of Equalization (BOE) Determination

BOE Land: \$30,000.00
BOE Improvement: \$0.00
TOTAL: \$30,000.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22


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**

HEARING AND DECISION WORKSHEET

RECORDING # 5 HEARING TIME: START 9:31am END 9:33am

conf

HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-015B

HEARING TIME: 09:30

PROPERTY OWNERS: Jerry DeBriac, Jr.

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Rocky Stamper, *senior*
Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 71011000037

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$15,000.00	LAND	\$	LAND	\$ <u>12,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$15,000.00	TOTAL	\$	TOTAL	\$ <u>12,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>15,000</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>15,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Jerry DeBriac, Jr.

Mailing Address: PO Box 292
Cathlamet, WA 98612-

Other Parties:

Tax Parcel No(s): 71011000037

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-015B

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: \$15,000.00
Assessor Improvement: \$0.00
TOTAL: \$15,000.00

Board of Equalization (BOE) Determination

BOE Land: \$15,000.00
BOE Improvement: \$0.00
TOTAL: \$15,000.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Jerry DeBriaie, Jr.

Petitions: 21-008 A & B

Parcels: 71011000036 (A; Lot 36) and 71011000037 (B; Lot 37)

Address: No street address, lots 36 and 37 located in Lynn Point

Hearing: Thursday, April 21, 2022, 9:30 a.m.

Present at hearing:

Rocky Stamper, Senior Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 16, 2021

Assessor's Answers, Filed February 14, 2022 and March 14, 2022

Testimony given:

Rocky Stamper

71011000036 (A)

Assessor's determination:

Land: \$30,000

Improvements: \$0

Total: \$30,000

Taxpayer's estimate:

Land: \$12,000

Improvements: \$0

Total: \$12,000

71011000037 (B)

Assessor's determination:

Land: \$15,000

Improvements: \$0

Total: \$15,000

Taxpayer's estimate:

Land: \$12,000

Improvements: \$0

Total: \$12,000

Summation of evidence presented and findings of fact:

The subject property in appeal 21-008 (A) is a .22-acre unimproved lot without river frontage or view. The subject property in appeal 21-008 (B) is also a .22-acre unimproved lot without river frontage or view. The two lots are adjoining and listed as lots 36 and 37.

Mr. DeBriac's identical petition for each of (A) and (B) said that, "Comparable sales over the last 5 years have been \$20,000 - Lots #12 & #13 sold for \$50,000 because of installation of approved OSS. These lots aren't on water - not desirable, making it very limited in today's market. The explanation given for the increase by the Pacific Co. Assessor is, one of our lots #36 'could' be used for a home & the other lot for a shop #37 is an assumption. Stream set backs (regulations) have reduced available building sites since original development."

Ms. Stamper conceded in her March 14, 2022, reply that lot #12 which sold for \$50,000 did have an operating septic system. She also stated that, "According to petitioner he was given information by the Pacific County Assessor this lot 'could' be used for a home and believe this is an assumption. It is our duty, as mass appraisers, to determine the highest and best use of a property in areas according to market. If the area shows development or possible intention for development, we then determine whether potential sites are valued."

She also provided a spreadsheet of comparable property sales. With the same mass-market adjustment, the property that sold for \$50,000 in July 2018, would now be valued at \$70,300.

Mr. DeBriac's appeal did not state that the properties were incapable of improvement.

Ms. Stamper's reply stated that lot 37's best available use would be to combine it with lot 36 as a joint property sale, and thus its value was half of the other.

Ms. Stamper's other proposed comparable properties listed sales prices of \$85,000 to \$267,000, but lacked context as to whether they were view or riverfront lots.

Ms. Stamper added no testimony.

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. The Assessor values the subject properties according to their best estimation of what an arm’s-length sale of those properties would be on January 1, 2021. While the petitioner states that this is an assumption, it is not an invalid assumption unless the petitioner demonstrates by clear, cogent, and convincing evidence that it is in error. He did not.

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 \$0 for the improvements, for a total value of \$30,000 for Petition (A) lot 36; and \$15,000 for the land and \$0 for the improvements, for a total value of \$15,000 for Petition (B) lot 37.

DATED MAY 18 2022


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 7 HEARING TIME: START 11:01am END 11:05am

conf HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-016

HEARING TIME: 11:00

PROPERTY OWNERS: Glenn & Victoria Killingbeck

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ✓

Christina Westerbaek, Appraiser

PRESENT: YES ✓ *via telephone* NO _____

Connie Williams, Chief appraiser - present yes ✓

PARCEL: 71027000001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$67,600.00	LAND	\$	LAND	\$ <u>160,500</u>
Improvement:	\$482,100.00	IMPR	\$	IMPR	\$ <u>349,500</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$549,700.00	TOTAL	\$	TOTAL	\$ <u>410,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>167,600</u>
IMPR	\$	<u>482,100</u>
PERS PROP	\$	
TOTAL	\$	<u>549,700</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): Glenn & Victoria Killingbeck

Mailing Address: 15 Ranta Rd
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71027000001

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-016

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: \$67,600.00
Assessor Improvement: \$482,100.00
TOTAL: \$549,700.00

Board of Equalization (BOE) Determination

BOE Land: \$67,600.00
BOE Improvement: \$482,100.00
TOTAL: \$549,700.00

Those in attendance at the hearing and findings:

Petitioners were not present at the hearing. Christina Westerback, Appraiser, and Connie Williams, Chief 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Appellants: Glenn and Victoria Killingbeck
Petition: 21-016
Parcel: 71027000001
Address: 15 Ranta Road, Bay Center

Hearing: Thursday, April 21, 2022, 11:00 a.m.

Present at hearing:
Christina Westerback, Appraiser
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 15, 2021
Assessor's Answer, Filed February 14, 2022

Testimony given:
None

Assessor's determination:
Land: \$67,600
Improvements: \$482,100
Total: \$549,700

Taxpayer's estimate:
Land: \$60,500
Improvements: \$349,500
Total: \$410,000

Summation of evidence presented and findings of fact:
The subject property is a 2,912 square-foot single-family residence with a 616 square-foot attached garage built in 2008 on a 1.51-acre parcel in the Willapa Bay Estates area of Bay Center.

The Killingbeck's petition states, "Please see attached. Additionally zero improvements were done to the property in the last 2 years. Driveway needs re-sealing, garage trim on weather side showing wear. No water views. No similar sales in Bay Center area to base assessment." The Killingbeck's attached letter includes 10 parcels with assessed values that the Killingbeck's says are relevant to their argument. The attached letter further stated that the increase in assessed value is demonstrably wrong because: 1) no improvement in yard landscaping; 2) driveway in need of resealing; 3) no view, no community amenities, no snow removal, no windfall removal; 4) assessed values of similar properties are less; and 5) none of the other assessed properties had values rise over 50 percent as the subject property had.

The Killingbeck's provided a list of four other comparable property sales but did not analyze how these sales reflected on the proposed value of their property.

Ms. Westerback answered the Killingbeck's arguments in her reply. She did not specifically note that comparing assessed values is irrelevant. According to the law cited below, only sales data is relevant. Ms. Westerback analyzed the Killingbeck's proposed comparable assessed properties by this sales criterion. All but two were sold outside the five-year window allowed by statute. Sale #4 was a bank sale and thus not an arm's-length comparable transaction. She noted that sale #9 was incomparable because that property was not in as good a condition as the subject property.

Ms. Westerback analyzed the Killingbeck's comparable property sales in their petition and demonstrated that they were incomparable: A) smaller and worse condition; B & C) land with no improvements; and D) incomparable size of property.

The Killingbeck's did not analyze how the various flaws to the property or its community reduced the dollar value even if that information was not known to the appraiser.

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. Their proposed comparable property sales were not comparable. Their proposed comparable property valuations were not comparable when reduced to the legally valid argument of sales, rather than assessed valuation data.

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 \$67,600 for the land and \$482,100 for the improvements, for a total value of \$549,700.

DATED MAY 14 2022


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 10 HEARING TIME: START 1:30pm END 1:31pm

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

HEARING DATE: 4/21/2022

PETITION NUMBER: 21-017

HEARING TIME: 13:30

PROPERTY OWNERS: Gary & Carole Roberts

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams, Appraiser *Chief*

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____

PARCEL: 71001001001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$75,900.00	LAND	\$	LAND	\$ <u>65,000</u>
Improvement:	\$319,400.00	IMPR	\$	IMPR	\$ <u>265,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$395,300.00	TOTAL	\$	TOTAL	\$ <u>330,000</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>75,900</u>
IMPR	\$	<u>319,400</u>
PERS PROP	\$	
TOTAL	\$	<u>395,300</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Gary & Carole Roberts

Mailing Address: PO Box 575
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 71001001001

Assessment Year: 2021 (Taxes Payable in 2022) Petition Number: 21-017

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

Assessor's Determination

Assessor Land: \$75,900.00
Assessor Improvement: \$319,400.00
TOTAL: \$395,300.00

Board of Equalization (BOE) Determination

BOE Land: \$75,900.00
BOE Improvement: \$319,400.00
TOTAL: \$395,300.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, April 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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: Gary and Carole Roberts
Petition: 21-017
Parcel: 71001001001
Address: 902 Water Street, South Bend

Hearing: Thursday, April 21, 2022, 1:30 p.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 16, 2021
Assessor's Answer, Filed February 11, 2022

Testimony given:
None

Assessor's determination:
Land: \$75,900
Improvements: \$319,400
Total: \$395,300

Taxpayer's estimate:
Land: \$65,000
Improvements: \$265,000
Total: \$330,000

Summation of evidence presented and findings of fact:
The subject property is a 4,330 square-foot single family residence built in 1892 on a .37-acre parcel in South Bend. It also has a 912-square foot detached garage with a finished living space above.

Mr. Roberts' petition stated, "This is an unusual property which has limited appeal. It is big, the size and ornate architecture make maintenance difficult and expensive. Small, strangely contoured lot. Historic designation is 'turn off' to some buyers, as is oil heat. House is 129 years old with problems appropriate to age. Bath rooms and kitchen out of date." He supplied a single comparable property sale.

Ms. Williams' reply noted Mr. Roberts' concerns but pointed out that he supplied no data to substantiate his claims. Ms. Williams provided a spreadsheet with comparable property sales that included the example given by Mr. Roberts. This data illustrates that Ms. Williams' valuation was not out of line, and that the price per square foot of Mr. Roberts' comparable property sales exceeded that of the Ms. Williams' valuation by more than half.

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. Though the property is old, similarly old properties are selling for a similar price.

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 \$75,900 for the land and \$319,400 for the improvements, for a total value of \$395,300.

DATED MAY 18 2022


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 10:13am END 10:32am

conf

HEARING LOCATION: Commissioners'
Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

HEARING TIME: 10:15

PETITION NUMBER: 21-019A

PROPERTY OWNERS: Meyer Family Trust
c/o Gary Meyer, Authorized
Agent

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Rocky Stampen *senior*
Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 71011000031

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$40,000.00	LAND	\$	LAND	\$ <u>20,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$40,000.00	TOTAL	\$	TOTAL	\$ <u>20,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

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

REASONS:

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

Mailing Address: PO Box 360
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 71011000031

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-019A

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

Assessor's Determination

Assessor Land: \$40,000.00
Assessor Improvement: \$0.00
TOTAL: \$40,000.00

Board of Equalization (BOE) Determination

BOE Land: \$40,000.00
BOE Improvement: \$0.00
TOTAL: \$40,000.00

Those in attendance at the hearing and findings:

Gary Meyer, Petitioner, 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 21, 2022

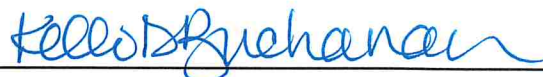
Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



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**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 10:13am END 10:32am

HEARING LOCATION: Commissioners'
~~Meeting~~ Room - Courthouse Annex

conf

HEARING DATE: 4/21/2022

HEARING TIME: 10:15

PETITION NUMBER: 21-019B

PROPERTY OWNERS: Meyer Family Trust
c/o Gary Meyer, Authorized
Agent

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Rocky Stampler Senior Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 71011000033

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$40,000.00	LAND	\$	LAND	\$ <u>20,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$40,000.00	TOTAL	\$	TOTAL	\$ <u>20,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

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

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Meyer Family Trust
c/o Gary Meyer, Authorized Agent

Mailing Address: PO Box 360
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 71011000033

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-019B

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

Assessor's Determination

Assessor Land: \$40,000.00
Assessor Improvement: \$0.00
TOTAL: \$40,000.00

Board of Equalization (BOE) Determination

BOE Land: \$40,000.00
BOE Improvement: \$0.00
TOTAL: \$40,000.00

Those in attendance at the hearing and findings:

Gary Meyer, Petitioner, 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 6 HEARING TIME: START 10:13am END 10:32am

HEARING LOCATION: Commissioners'

conf Meeting Room - Courthouse Annex

HEARING DATE: 4/21/2022

HEARING TIME: 10:15

PETITION NUMBER: 21-019C

PROPERTY OWNERS: Meyer Family Trust
c/o Gary Meyer, Authorized Agent

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor
Rocky Stamper senior, Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 71011000035

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/21/2022

ASSESSMENT: YEAR - 2021 FOR TAXES PAYABLE IN YEAR - 2022

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$30,000.00	LAND	\$	LAND	\$ <u>12,000</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$30,000.00	TOTAL	\$	TOTAL	\$ <u>12,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>30,000</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>30,000</u>

REASONS:

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

Mailing Address: PO Box 360
Naselle, WA 98638-

Other Parties:

Tax Parcel No(s): 71011000035

Assessment Year: 2021 (Taxes Payable in 2022) **Petition Number:** 21-019C

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: \$0.00
TOTAL: \$30,000.00

Board of Equalization (BOE) Determination

BOE Land: \$30,000.00
BOE Improvement: \$0.00
TOTAL: \$30,000.00

Those in attendance at the hearing and findings:

Gary Meyer, Petitioner, 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 21, 2022

Decision Entered On: Wednesday, June 1, 2022

Hearing Examiner: Eric Weston

Date Mailed: 6/1/22



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Appellants: Meyer Family Trust; c/o Gary Meyer, Authorized Agent

Petition: 21-019 A-C

Parcels: 71011000031 (A; Lot 31); 71011000033 (B; Lot 33); and 71011000035 (C; Lot 35)

Address: No street address, gated community known as Lynn Point

Hearing: Thursday, April 21, 2022, 10:15 a.m.

Present at hearing:

Gary Meyer, Appellant

Rocky Stamper, Senior Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 9, 2021

Assessor's Answer, Filed February 14, 2022

Testimony given:

Gary Meyer

Rocky Stamper

71011000031 (A)

Assessor's determination:

Land: \$40,000

Improvements: \$0

Total: \$40,000

Taxpayer's estimate:

Land: \$20,000

Improvements: \$0

Total: \$20,000

71011000033 (B)

Assessor's determination:

Land: \$40,000

Improvements: \$0

Total: \$40,000

Taxpayer's estimate:

Land: \$20,000

Improvements: \$0

Total: \$20,000

71011000035 (C)

Assessor's determination:

Land: \$30,000

Improvements: \$0

Total: \$30,000

Taxpayer's estimate:

Land: \$12,000

Improvements: \$0

Total: \$12,000

Summation of evidence presented and findings of fact:

Subject properties in Petitions (A) & (B) are .29-acre river front undeveloped lots. Subject property Petition (C) is a .22-acre wooded single non-view lot. The subject properties are in a gated community known as Lynn Point. Property owners in this community have access to a private boat launch and dock on the Nemah River, private clam bed access, and other common areas.

Mr. Meyer's petition for 21-019 (A) stated, "Sales of comparable lots in the last 5 years have been \$20,000. Lots 12 & 13 sold for \$50,000 combined but had an approved septic system installed. Stream setback regulations have reduced available building area since original development."

Mr. Meyer's petition for 21-019 (B) stated, "Sales of comparable last 5 years have been \$20,000. Lots 12 & 13 sold for \$50,000 but had an approved septic system included. St(r)eam setback regulations have reduced available building areas since original development."

Mr. Meyer's petition for 21-019 (C) stated, "Only sale is last 10 years was \$12,000. Very limited market for non-water lots. Listings have gone unsold. Lots 36 & 37 were listed in 2018 with Mike Swenson Realty for \$35,000 for both or \$19,000. Although there were several showings, they didn't get any offers."

Ms. Stamper replied in her answers that the subject properties of appeals (A) and (B) are both .29-acre river front parcels. She stated in her answer to appeal (C) that this parcel was unimproved land without a view. While her general description and spreadsheet list this parcel as being .29-acre, her narrative property description gives it at .22 acres.

Ms. Stamper's answers to appeals (A), (B), and (C) contain a common spreadsheet of comparable property sales. She conceded that comparable #1, unlike the subject properties, included a septic system. It sold in July 2018 for \$50,000. She adjusted the value over 29 months by the market adjustment figure of how other similar properties appreciated over this period and concluded that the market value on January 1, 2021, would have been \$70,300. The difference between this comparable and the Assessor's valuation of the subject property would be $(\$70,300 - \$40,000 = \$30,300)$; \$30,300 - probably enough to purchase a septic system.

Ms. Stamper's other comparable property sales were not comparable because they included the additional values of feasibility studies for #2 and #3 and the value of improvements for #6 and #5. When those improvements and studies were added or subtracted from the valuation, the results were values in excess of the assessment of the subject property. Her adjustment of the recent comparable property sale of lot 12, a .8-acre property was \$70,720.

Mr. Meyer testified concerning lots 31 and 33 that they were greatly impaired by state regulations concerning shoreline setback and that a seller would have to divulge such wetland restrictions. Ms. Stamper testified that these restrictions were included in her appraisal.

Mr. Meyer testified that Lynn Point parcels vary in size, from wide larger buildable lots at the entrance narrowing to smaller lots towards the end. He said that the road was potholed and there was no internet available there. He said that a lot was advertised years ago at \$50,000 but there was no buyer. Ms. Stamper testified that the market was much more difficult then.

Concerning lot 35, Mr. Meyer testified that because this lot had no view it was worth much less than the others. He said that the value of this lot was in the community access to the fishing dock.

Ms. Stamper testified that most lots in Lynn Point sold in pairs so that they appraise adjoining lots as having one for development and the other adjoining parcel as having less value.

Mr. Meyer testified that the community water system was at least 100 feet from lot 35. He said he bought it to provide space for a septic drain field for his adjoining lot. He said that there is also a homeowners association that prohibits on-street parking so people buy two lots for the parking, too.

Ms. Stamper said that Lynn Point was unique with not many sales. She said that a few sales that she attached demonstrated that the lower end properties were more valuable than the others. She said that the county market trends showed that such properties were increasing in value.

Mr. Meyer concluded his testimony that sales were uncommon in Lynn Point in part because of the state restrictions. He characterized the assessor's valuation as a "wild ass guess."

However, the appraiser made appropriate adjustments to the sales figures of comparable property sales with results that demonstrated that her methods are within reasonable bounds.

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. The comparable sales cited by the petitioner are not sufficient particularly given the reasonable adjustments made to those for the increase of market value for lots 12 and 13 since its sale in 2018, and the sunk cost of preparing lots 23 and 24 for development.

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, as follows: Petitions (A) and (B), lots 31 and 33, \$40,000 for the land and \$0 for improvements, for a total value of \$40,000; Petition (C) lot 35, \$30,000 for the land and \$0 for improvements, for a total value of \$30,000.

DATED MAY 18 2022

Eric Weston
Eric Weston, Hearing Examiner