

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586

360-875-9334 or 360-642-9334

NOVEMBER 28, 2023 @ 8:45 AM

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

1. Approve November 13, 2023 minutes
2. Consider approval of Board of Equalization Orders for the following hearing date:
 - October 25, 2023
(2023 Session for taxes payable in 2024)
3. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES
November 13, 2023 at 8:45 AM
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on November 13, 2023 at 8:45 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member via Zoom, Scott McDougall, Kelli D. Buchanan-Board of Equalization Clerk and Mindy Young-Board of Equalization Deputy Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 8:52 a.m.

David Tobin moved to approve the October 10, 2023 minutes. Jerry Doyle seconded; motion carried.

David Tobin moved to approve Hearing Examiner Eric Weston's recommendations regarding denying the following petitions due to no valid reason for appeal. Jerry Doyle seconded; motion carried.

- 23-071 Russel Woodruff & Elaine Porterfield
- 23-072 Bruce & Jean Overbay
- 23-073 Curt A. Kelly
- 23-075 Curt & Barbara Holdt
(2023 Session for Taxes Payable in 2024)

David Tobin 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). Jerry Doyle seconded; motion carried.

- 23-081 A-C Leslie & Gail Moore
(2023 Session for Taxes Payable in 2024)

David Tobin moved to approve Hearing Examiner Eric Weston's recommendation regarding approval of Request for Waiver of Filing Deadline on the following petitions. Jerry Doyle seconded; motion carried.

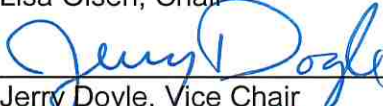
- 23-012 Steven D. McGeady
- 23-080 Jor-Dan L. Martell
(2023 Session for Taxes Payable in 2024)

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

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**

BOARD OF EQUALIZATION FINAL DETERMINATION TRANSMITTAL

WHEREAS, hearings with proper notification were conducted on:

Wednesday, October 25, 2023

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 Decisions 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,

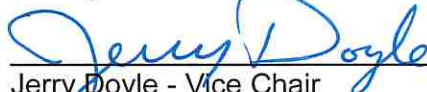
THE PACIFIC COUNTY BOARD OF EQUALIZATION HERBY (1) approves the Board of Equalization Decisions in the attached listing as the final determination in accordance with WAC 458-14-136(5) with regard to the applicable taxpayer petitions to review property valuation determinations, (2) directs the Clerk of 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 at their meeting held on November 28, 2023, at South Bend, 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.

**PACIFIC COUNTY
BOARD OF EQUALIZATION**



Lisa Olsen - Chair
County Commissioner, District #1

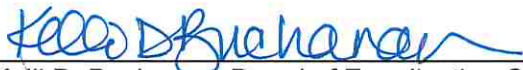


Jerry Doyle - Vice Chair
County Commissioner, District #3



David Tobin - Member
County Commissioner, District #2

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

BOARD OF EQUALIZATION FINAL DETERMINATION TRANSMITTAL

Final Determination Transmittal Attachment

Board of Equalization Decision Date: *Tuesday, November 28, 2023*

Hearing Date: *Wednesday, October 25, 2023*

<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>
23-009	Haldeman, Matthew	73046000015	Appealing	Sustained	\$153,000	\$628,700	\$0	\$781,700	\$153,000	\$628,700	\$0	\$781,700
23-019	Bernards, Ronald & Teresa	73002154005	Appealing	Sustained	\$370,000	\$914,800	\$0	\$1,284,800	\$370,000	\$914,800	\$0	\$1,284,800
23-022A	Donald G. Cowan Living Trust/Trustee,	10110433029	Appealing	Overruled - Reduced	\$361,800	\$0	\$0	\$361,800	\$321,250	\$0	\$0	\$321,250
23-022B	Donald G. Cowan Living Trust/Trustee,	10110433064	Appealing	Overruled - Reduced	\$279,000	\$0	\$0	\$279,000	\$203,000	\$0	\$0	\$203,000
23-023	Davis, Mark & Laurie	74040000001	Appealing	Sustained	\$111,000	\$214,200	\$0	\$325,200	\$111,000	\$214,200	\$0	\$325,200
23-024	Christen, Kyle Allen	72022008104	Appealing	Sustained	\$64,000	\$279,200	\$0	\$343,200	\$64,000	\$279,200	\$0	\$343,200
23-037	Varian, Sigrid	71015034017	Appealing	Sustained	\$79,300	\$376,300	\$0	\$455,600	\$79,300	\$376,300	\$0	\$455,600
23-042	Etapa, Michael E.	77015009003	Appealing	Sustained	\$85,000	\$34,600	\$0	\$119,600	\$85,000	\$34,600	\$0	\$119,600
23-044A	Caroline Harding Living Trust/Trustee,	13100843050	Appealing	Overruled - Reduced	\$104,000	\$75,000	\$0	\$179,000	\$104,000	\$33,000	\$0	\$137,000
23-044B	Caroline Harding Living Trust/Trustee,	77011005002	Appealing	Sustained	\$88,000	\$114,200	\$0	\$202,200	\$88,000	\$114,200	\$0	\$202,200
23-094	Morgan Revocable Living Trust,	73011080011	Appealing	Sustained	\$123,000	\$302,900	\$0	\$425,900	\$123,000	\$302,900	\$0	\$425,900
Hearing Date Totals:					\$1,818,100	\$2,939,900	\$0	\$4,758,000	\$1,701,550	\$2,897,900	\$0	\$4,599,450
BOE Totals:					\$1,818,100	\$2,939,900	\$0	\$4,758,000	\$1,701,550	\$2,897,900	\$0	\$4,599,450

**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): Morgan Revocable Living Trust
Leland & Ruth Morgan, Trustees

Mailing Address: PO Box 33
Brush Prairie, WA 98606-

Other Parties:

Tax Parcel No(s): 73011080011

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-094

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: \$123,000.00
Assessor Improvement: \$302,900.00
TOTAL: \$425,900.00

Board of Equalization (BOE) Determination

BOE Land: \$123,000.00
BOE Improvement: \$302,900.00
TOTAL: \$425,900.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Morgan Revocable Living Trust; Leland & Ruth Ann Morgan, Trustees
Petition: 23-094
Parcel: 73011080011
Address: 321 8th Street SE, Long Beach

Hearing: Wednesday, October 25, 2023 @ 8:30 a.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Ruth Ann Morgan, Petitioner

Julie Lowden, Real Estate Professional on behalf of Petitioner

Kellie Moudry, Appraiser

Documents in evidence:

Taxpayer Petition, Filed August 30, 2023

Taxpayer's Supplementary Information, Delivered via email October 23, 2023, and Filed during hearing

Assessor's Answer, Filed September 18, 2023

Testimony given:

Ruth Ann Morgan

Julie Lowden

Kellie Moudry

Assessor's determination:

Land: \$123,000

Improvements: \$302,900

Total: \$425,900

Taxpayer's estimate:

Land: \$104,575

Improvements: \$225,000

Total: \$329,575

Summation of evidence presented and findings of fact:

The subject property is a 780 square foot single family residence with a 420 square foot attached garage constructed in 2022 on two lots comprising .17 acre. The house has an unfinished upstairs that is not included as living space as it is used as storage. The house is stick built and is located in the R3 Zone.

Petitioner Ruth Ann Morgan on behalf of the Trust contested the valuation of the property with examples of comparable property sales that indicated an overvaluation by the Assessor.

She enlisted the aid of Julie Lowden, a friend with 43 years' experience in real estate. Together, they compiled a list of potential comparable properties and then went to look at them to determine whether they were similar to the subject property. From this they created a list of comparable properties, which included four comparison tables. Ms. Morgan did not contest the Appraiser's evaluation of the condition and quality of the subject property.

Ms. Morgan argued that each of these tables demonstrate that the Assessor's valuation of the property is too high, and that collectively the tables prove the property value should be reduced. Ms. Lowden testified that her expert opinion as a real estate professional is that she would have a very hard time selling the subject property for its assessed value.

Appraiser Kellie Moudry responded in her Assessor's Answer that she did not consider parcels #74002000003, petitioner's comparable #1, and #73026033005, petitioner's comparable #4, because they were sold after the January 1, 2023, valuation date. The Assessor is constrained in their original valuation to consider sales prior to January 1, 2023. WAC 458-07-030(2)(a) states, "Sales of the property being appraised or sales of comparable properties that occurred within five years of January 1st of the assessment year are valid indicators of true and fair value."

Ms. Moudry noted that she and the Petitioner used two of the same comparable properties.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Assessor has the presumption of correctness, and this presumption includes whether quality, condition, and age of construction account for the higher valuation.

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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

Decision:

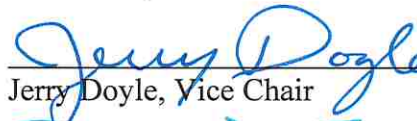
The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$123,000 for the land and \$302,900 for the improvements, for a total value of \$425,900.

DATED 11/28/23

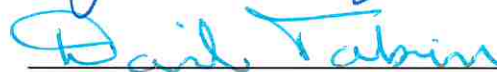
PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Michael E. Etapa

Mailing Address: 1607 324th PL
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 77015009003

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-042

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

Assessor's Determination

Assessor Land: \$85,000.00
Assessor Improvement: \$34,600.00
TOTAL: \$119,600.00

Board of Equalization (BOE) Determination

BOE Land: \$85,000.00
BOE Improvement: \$34,600.00
TOTAL: \$119,600.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: **11/28/2023**



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Michael E. Etapa
Petition: 23-042
Parcel: 77015009003
Address: 1607 324th Place, Ocean Park

Hearing: Wednesday October 25, 2023 @ 9:00 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed June 21, 2023
Assessor's Answer, Filed September 18, 2023

Testimony given:
None

Assessor's determination:
Land: \$85,000
Improvements: \$34,600
Total: \$119,600

Taxpayer's estimate:
Land: \$42,500
Improvements: \$39,400
Total: \$81,900

Summation of evidence presented and findings of fact:
The subject property is a 720 square foot single wide mobile home built in 1974, and sited on a .14 acre lot in Surfside Estates.

Petitioner Michael Etapa was not present at the hearing. In his Petition, Mr. Etapa contends an assessed value of \$81,900, but provides no market data or supporting evidence for his suggested value.

In her Assessor's Response, Appraiser Kellie Moudry provided a list and spreadsheet of sales of comparable properties. This evidence demonstrates that the properties are similar and their values are comparable to the subject property. All of the facts stated in the Petition were known by the Assessor, and were reflected in the assessment.

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.

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.

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$85,000 for the land and \$34,600 for the improvements, for a total value of \$119,600.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Mark & Laurie Davis

Mailing Address: 1508 SE 105th Ave
Vancouver, WA 98664-

Other Parties:

Tax Parcel No(s): 74040000001

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-023

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

Assessor's Determination

Assessor Land: \$111,000.00
Assessor Improvement: \$214,200.00
TOTAL: \$325,200.00

Board of Equalization (BOE) Determination

BOE Land: \$111,000.00
BOE Improvement: \$214,200.00
TOTAL: \$325,200.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: **11/28/2023**


Chairperson (or Authorized Designee)


Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Mark & Laurie Davis
Petition: 23-023
Parcel: 74040000001
Address: 23804 K Place, Ocean Park

Hearing: Wednesday, October 25, 2023 @ 9:30 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayers' Supplementary Information, Filed September 22, 2023
Assessor's Answer, Filed September 18, 2023

Testimony given:
Rocky Stamper

Assessor's determination:
Land: \$111,000
Improvements: \$214,200
Total: \$325,200

Taxpayer's estimate:
Land: \$93,000
Improvements: \$180,000
Total: \$273,000

Summation of evidence presented and findings of fact:
The subject property is a 1,320 square foot single family residence with a 300 square foot detached garage on a .17-acre parcel. The house was built in 1945, and remodeled in approximately 1975-1979. This parcel has minimal ocean view and deeded ocean access.

Petitioners Mark and Laurie Davis were not present at the hearing. In their Petition, they contest the assessed value based on three reasons: market conditions, no improvements, and inequality of amenities. The list of properties in their supplemental information contained comparison of assessed values instead of actual sales. The Petitioners provided no supporting evidence of comparable sales.

In her Assessor's Answer, Senior Appraiser Rocky Stamper provided a list and spreadsheet of sales of comparable properties. This evidence demonstrates that the properties are similar and their values are comparable to the subject property.

Ms. Stamper testified that the Petitioners' list of properties referenced only assessed values and did not discuss sale price. She said that each of these properties had been sold prior to the five-year cut off for evidence of sale price, and stated that all the increases were made by a mass market adjustment. There is no evidence that the methodology or result is in error.

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:

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RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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.

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$111,000 for the land and \$214,200 for the improvements, for a total value of \$325,200.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Matthew Haldeman
Tara Zimmerman

Mailing Address: 36803 SE 25th St
Washougal, WA 98761-

Other Parties:

Tax Parcel No(s): 73046000015

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-009

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: \$153,000.00
Assessor Improvement: \$628,700.00
TOTAL: \$781,700.00

Board of Equalization (BOE) Determination

BOE Land: \$153,000.00
BOE Improvement: \$628,700.00
TOTAL: \$781,700.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: **11/28/2023**



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Matthew Haldeman & Tara Zimmerman

Petition: 23-009

Parcel: 73046000015

Address: 311 5th Street NW, Long Beach

Hearing: Wednesday, October 25, 2023 @ 10:00 a.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed June 16, 2023

Assessor's Answer, Filed September 11, 2023

Assessor's Corrected Answer, Filed September 15, 2023

Testimony given:

None

Assessor's determination:

Land: \$153,000

Improvements: \$628,700

Total: \$781,700

Taxpayer's estimate:

Land: \$153,000

Improvements: \$500,000

Total: \$653,000

Summation of evidence presented and findings of fact:

The subject property is a 2,380 square foot, single family residence with a 336 square foot built-in garage constructed in 2020 on a .17-acre parcel. It has a distant partial ocean view and is located in a desirable Long Beach neighborhood.

Petitioners Matthew Haldeman and Tara Zimmerman were not present at the hearing. Their Petition contained four comparison sales also cited by the Assessor's Office, and a generic argument about the entire sales list for Zone 3.

In her Assessor's Answer, Chief Appraiser Connie Williams provided a list and spreadsheet of sales of comparable properties. This evidence demonstrates that the properties are similar and their values are comparable to the subject property.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$153,000 for the land and \$628,700 for the improvements, for a total value of \$781,700.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Donald G. Cowan Living Trust/Trustee
c/o Timothy Pfiffner, Authorized Agent

Mailing Address: 3193 NW Shevlin Meadow Dr
Bend, OR 97703-

Other Parties:

Tax Parcel No(s): 10110433029

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-022A

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

Assessor's Determination

Assessor Land: \$361,800.00
Assessor Improvement: \$0.00
TOTAL: \$361,800.00

Board of Equalization (BOE) Determination

BOE Land: \$321,250.00
BOE Improvement: \$0.00
TOTAL: \$321,250.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Donald G. Cowan Living Trust; c/o Timothy Pfiffner, Authorized Agent

Petition: 23-022A

Parcel: 10110433029

Address: 102nd Lane, Long Beach

Hearing: Wednesday, October 25, 2023 @ 10:30 a.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Timothy Pfiffner, Petitioner as Authorized Agent & Trustee (via telephone)

Charlie Cowan, Trust Beneficiary (via telephone)

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed April 17, 2023

Assessor's Answer, Filed September 11, 2023

Assessor's Corrected Answer, Filed September 15, 2023

Testimony given:

Timothy Pfiffner

Charlie Cowan

Connie Williams

Assessor's determination:

Land: \$361,800

Improvements: \$0

Total: \$361,800

Taxpayer's estimate:

Land: \$285,000

Improvements: \$0

Total: \$285,000

Summation of evidence presented and findings of fact:

The subject property is a 6.3-acre undeveloped parcel of land with a moveable western boundary line known as the Seashore Conservation Line that is located west of the Western Upland Boundary and east of the Mean High Tide line. The western line is very near the Mean High Tide line of ownership. The property has 144 front feet of waterfront exposure. It is zoned R3, which allows many uses, including income producing uses.

Petitioner and Authorized Agent/Trustee Timothy Pfiffner contests the Assessor's valuation of the land based on a fee appraisal that valued the subject property at \$285,000 on May 28, 2022.

Charlie Cowan testified that the subject property is burdened by wetlands, and that a wetland delineation map indicates that less than 50 percent of the property was unencumbered.

There is a wetland delineation map on page 23/28 of the Petitioner's fee appraisal of an adjacent property that is also the subject of 23-022B, the Petitioner's associated appeal. This map indicates that the wetland of Parcel #10110433064 extends south, and presumptively into the subject property. Thus, there would be issues with this property as well.

Chief Appraiser Connie Williams testified that she was unaware of the significant impacts of wetlands on the subject property and stated that any development would be more expensive for that fact. She pointed out that the buildable area was at the western end of the property, a more desirable location nearer to the ocean. She testified that a reduction in valuation was in order, but when asked, she could not give a particular dollar amount. Her concession proves beyond a reasonable doubt that the original valuation was in error.

The Petitioner's fee appraisal lists four comparable property sales. Each has 100 front feet of ocean exposure. The subject property has 144 front feet. The comparable sales occurred on May 14, 2021; June 14, 2021; March 3, 2022; and October 6, 2020. The average price was \$321,250. The average sale date was 567 days (give or take a few) from January 1, 2023, or roughly June 12, 2021. The Petitioner's fee appraiser failed to explain the reasoning or method behind his adjustments from the sale price. For example, he discounted \$100,000 from his comparable #3 from a sale price of \$400,000 for the site size when other comparable of larger and smaller sites remain unaffected.

The Petitioner's fee appraisal is insufficient in setting the taxable valuation, because of its great range of adjustments, in particular valuation of comparable property sales. The valuation of \$321,250 is the average of all comparable property sales offered by the parties that appear to be encumbered by wetlands and wetland buffers.

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 met his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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

Decision:

The Pacific County Board of Equalization makes a determination to reduce the assessed value to \$321,250 for the land and \$0 for no improvements, for a total value of \$321,250.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Donald G. Cowan Living Trust/Trustee
c/o Timothy Pfiffner, Authorized Agent

Mailing Address: 3193 NW Shevlin Meadow Dr
Bend, OR 97703-

Other Parties:

Tax Parcel No(s): 10110433064

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-022B

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

Assessor's Determination

Assessor Land: \$279,000.00
Assessor Improvement: \$0.00
TOTAL: \$279,000.00

Board of Equalization (BOE) Determination

BOE Land: \$203,000.00
BOE Improvement: \$0.00
TOTAL: \$203,000.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Donald G. Cowan Living Trust; c/o Timothy Pfiffner, Authorized Agent

Petition: 23-022B

Parcel: 10110433064

Address: 1301 103rd Lane, Long Beach

Hearing: Wednesday, October 25, 2023 @ 10:30 a.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Timothy Pfiffner, Petitioner as Authorized Agent & Trustee (via telephone)

Charlie Cowan, Trust Beneficiary (via telephone)

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed April 17, 2023

Assessor's Answer, Filed September 11, 2023

Assessor's Corrected Answer, Filed September 15, 2023

Testimony given:

Timothy Pfiffner

Charlie Cowan

Connie Williams

Assessor's determination:

Land: \$279,000

Improvements: \$0

Total: \$279,000

Taxpayer's estimate:

Land: \$175,000

Improvements: \$0

Total: \$175,000

Summation of evidence presented and findings of fact:

The subject property is a .79-acre undeveloped parcel of land with a fixed western property boundary line known as the fixed Seashore Conservation Line that is located west of the Western Upland Boundary and east of the Mean High Tide line. The parcel is considered to be ocean frontage because the property between the ocean and this parcel is public land. The property has 150 front feet of ocean exposure. It is zoned R3, which allows many uses, including income producing uses.

Petitioner and Authorized Agent/Trustee Timothy Pfiffner contests the Assessor's valuation of the land based on a fee appraisal that valued the subject property at \$175,000 on May 28, 2022.

Charlie Cowan testified that the subject property is burdened by wetlands and that a wetland delineation map indicated that less than 50 percent of the property was not encumbered.

There is a wetland delineation map on page 23/28 of the Petitioner's fee appraisal that demonstrates this encumbrance.

Chief Appraiser Connie Williams testified that she was unaware of the significant impacts of wetlands on the subject property and that any development would be more expensive for that fact. She pointed out that the buildable area was at the western end of the property, a more desirable location nearer to the ocean. She testified that a reduction in valuation was in order, but when asked, she could not give a particular dollar amount. Her concession proves beyond a reasonable doubt that the original valuation was in error.

The Petitioner's fee appraisal lists five comparable property sales. All of these properties are significantly north of the subject property. While I question the methodology of the adjustments, I have accepted them for the purposes of this appeal.

Ms. Williams provided four comparable properties that appear to have wetland issues affecting potential development. All of the Petitioner's comparable properties within the fee appraisal also appear to have potential wetland issues. The average adjusted price of the Petitioner's comparable properties is approximately \$200,000. The average sale price of the Assessor's comparable properties that appear to have wetland issues is approximately \$206,000. None of those comparable sales figures have been adjusted to the January 1, 2023, date.

The Petitioner's fee appraisal by itself is insufficient in valuing the subject property because its comparable properties are outside the neighborhood of the subject. The proposed valuation of \$203,000 is an average of all comparable properties supplied by both parties that have wetland issues.

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 met his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error.

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

Decision:

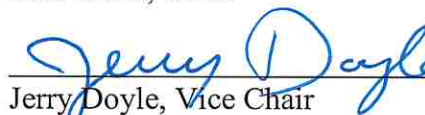
The Pacific County Board of Equalization makes a determination to reduce the assessed value to \$203,000 for the land and \$0 for no improvements, for a total value of \$203,000.

DATED 11/28/23

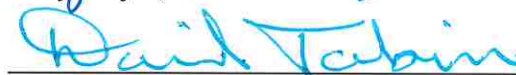
PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Ronald & Teresa Bernards

Mailing Address: PO Box 26
Chinook, WA 98614-

Other Parties:

Tax Parcel No(s): 73002154005

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-019

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: \$370,000.00
Assessor Improvement: \$914,800.00
TOTAL: \$1,284,800.00

Board of Equalization (BOE) Determination

BOE Land: \$370,000.00
BOE Improvement: \$914,800.00
TOTAL: \$1,284,800.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: **11/28/2023**

11/28/23

Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: Ronald & Teresa Bernards
Petition: 23-019
Parcel: 73002154005
Address: 655 State Route 101, Chinook

Hearing: Wednesday, October 25, 2023 @ 1:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Ronald Bernards, Petitioner
Teresa Bernards, Petitioner
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed August 30, 2023
Taxpayers' Supplementary Information, Filed October 4, 2023; Postmarked October 25, 2023
Assessor's Answer, Filed September 18, 2023

Testimony given:
Ronald Bernards
Teresa Bernards
Rocky Stamper

Assessor's determination:
Land: \$370,000
Improvements: \$914,800
Total: \$1,284,800

Taxpayer's estimate:
Land: \$335,000
Improvements: \$700,000
Total: \$1,035,000

Summation of evidence presented and findings of fact:
The subject property is a 2,914 square foot, single family residence with a 780 square foot built-in garage, constructed in 2011. It has a 600 square foot guest room, originally built as a garage in 1978, and remodeled in 2011 with a kitchenette, bathroom, and two additional rooms. The site has 100 feet of bayfront for a total of .46 acres with a view of the bay on one side, and State Route 101 on the other.

Petitioners Ronald and Teresa Bernards criticized the Assessor's comparable properties as being dissimilar to the subject property in size, landscaping, fencing, and seclusion. Mr. Bernards elaborates in his supplemental information concerning three of the eight comparable properties included in the Assessor's Answer. Mr. Bernards referenced the characteristics of the property as noted here above. He said that unlike the other properties, his is only 60 feet from the busy highway. His photographs demonstrate the lack of vegetation or fencing that would screen his house from the road. He wrote that the smaller size of the site prevents them from developing the property or parking vehicles, trailers, or boats as well as their neighbors. He contrasted the quality of his property with its valuation with the better quality, size, and seclusion of other properties that recently sold. The Petitioners' photographs illustrated the greater size and seclusion of the comparable properties.

Senior Appraiser Rocky Stamper explained that valuations were not set according to ratios, such as front footage or interior area. Instead, they begin with the standard lot size of 100 front feet and then may adjust up or down where the lot greatly exceeds this. Thus, there is great variation if you look only at the front footage cost for a property. She agreed with Mr. Bernards that the lack of comparable properties made it difficult. She said that is why they also looked north to Willapa Bay front property, though those properties were significantly different from Baker Bay properties.

Ms. Stamper also said that variations in landscaping and land use were not reflected in the market because individual preferences vary, and thus were not reflected in the valuations. She also suggested that the Bernards' concerns over road proximity may be among the individual preferences of a potential buyer.

Both parties discussed the similarities and dissimilarities between the Assessor's comparable properties. All of the comparable properties sold before January 1, 2023. The average price per square foot of the interior area of all eight comparable properties is \$471.63. The subject property's valuation per square foot of interior area is \$440.90, 93% of the average.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

While the sample size in the immediate area was small, the Petitioners have failed to meet their burden of proving with clear, cogent and convincing evidence that the assessed value is in error.

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

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$370,000 for the land and \$914,800 for the improvements, for a total value of \$1,284,800.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Kyle Allen Christen

Mailing Address: 4275 Stratton St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 72022008104

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-024

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: \$64,000.00
Assessor Improvement: \$279,200.00
TOTAL: \$343,200.00

Board of Equalization (BOE) Determination

BOE Land: \$64,000.00
BOE Improvement: \$279,200.00
TOTAL: \$343,200.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Kyle Allen Christen
Petition: 23-024
Parcel: 72022008104
Address: 4275 Stratton Street, Raymond

Hearing: Wednesday, October 25, 2023 @ 2:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed August 21, 2023
Assessor's Answer, Filed September 15, 2023

Testimony given:
Connie Williams

Assessor's determination:
Land: \$64,000
Improvements: \$279,200
Total: \$343,200

Taxpayer's estimate:
Land: \$45,000
Improvements: \$262,000
Total: \$307,000

Summation of evidence presented and findings of fact:
The subject property is a 1,232 square foot, single family residence with a 440 square foot attached garage, constructed in 2023 on a .18-acre parcel. This is a HiLine constructed home.

Petitioner Kyle Christen was not present at the hearing. In his Petition, Mr. Christen challenged the Assessor's determination of value by submitting comparable assessed values of several other newer HiLine or Adair built residences within five miles of the subject property. In addition, there was a list of properties sold which he compared to his property. He stated that there are no comparable properties because the subject property is new and no other similar properties have sold nearby. He cited three examples, all with lower per square foot sale prices than the subject property's assessed value. Finally, he challenged the Assessor's valuation by stating the price of his HiLine home has dropped since he bought and because the market appears to have leveled off recently.

In her Assessor's Answer, Appraiser Christina Westerback stated that Mr. Christen's first, second and third challenges are based on a comparison of assessed values between the subject and other properties. She recognized that the assessed values were incorrect and reduced them by about 15% from the original assessment. She noted that the Petitioner compares assessed values rather than comparing sales information. Ms. Westerback created a list and spreadsheet of comparable property sales to the subject property, including those properties cited by the Petitioner.

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.

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.

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$64,000 for the land and \$279,200 for the improvements, for a total value of \$343,200.

DATED 11/28/23

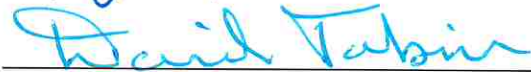
PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Caroline Harding Living Trust/Trustee

Mailing Address: 471 Bay Center Road
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 13100843050

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: 23-044A

Having considered the evidence presented by the parties in this appeal, the Board hereby:

Overruled - Reduced
the determination of the Assessor.

Assessor's Determination

Assessor Land: \$104,000.00
Assessor Improvement: \$75,000.00
TOTAL: \$179,000.00

Board of Equalization (BOE) Determination

BOE Land: \$104,000.00
BOE Improvement: \$33,000.00
TOTAL: \$137,000.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023

11/28/23

Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Caroline Harding Living Trust; Caroline Harding, Trustee

Petition: 23-044A

Parcel: 13100843050

Address: 35 Moore Road, Bay Center

Hearing: Wednesday, October 25, 2023 @ 3:00 p.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Mindy Young, Deputy Clerk

Caroline Harding, Petitioner/Trustee

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed June 26, 2023

Taxpayer's Supplementary Information, Filed September 1, 2023

Assessor's Answer, Filed September 22, 2023

Testimony given:

Caroline Harding

Connie Williams

Assessor's determination:

Land: \$104,000

Improvements: \$75,000

Total: \$179,000

Taxpayer's estimate:

Land: \$84,500

Improvements: \$39,500

Total: \$124,000

Summation of evidence presented and findings of fact:

The subject property is a 1,140 square foot mobile home and a 600 square foot shop with a dirt floor on a 1.3-acre lot. The mobile home was built in 1970.

Petitioner Caroline Harding's petition, photographs, and testimony showed the level of deterioration of the mobile home and shop.

In her Assessor's Answer, Appraiser Christina Westerback stated that she was aware of the bad condition of the mobile home, listing it in "fair" quality and "fair+" condition.

Chief Appraiser Connie Williams testified that the increase in assessed value had nothing to do with any improvement in the property, but rather with the increase in the market for all properties. She said the Assessor's Office was aware of the condition of the property, and the value was set accordingly.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has met her burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. She provided testimony and photographs attesting to the level of deterioration of the property. Even though the Petitioner did not provide comparable sales, the Assessor's comparable sales shows that the assessed value is in error.

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

Decision:

The Pacific County Board of Equalization makes a determination to reduce the assessed value to \$104,000 for the land and \$33,000 for the improvements, for a total value of \$137,000.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Caroline Harding Living Trust/Trustee

Mailing Address: 471 Bay Center Road
South Bend, WA 98586-

Other Parties:

Tax Parcel No(s): 77011005002

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-044B

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: \$88,000.00
Assessor Improvement: \$114,200.00
TOTAL: \$202,200.00

Board of Equalization (BOE) Determination

BOE Land: \$88,000.00
BOE Improvement: \$114,200.00
TOTAL: \$202,200.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023

11/28/23

Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Caroline Harding Living Trust; Caroline Harding, Trustee

Petition: 23-044B

Parcel: 77011005002

Address: 33201 I Street, Ocean Park

Hearing: Wednesday, October 25, 2023 @ 3:00 p.m.

Present at hearing:

Eric Weston, Hearing Examiner

Kelli Buchanan, Clerk

Mindy Young, Deputy Clerk

Caroline Harding, Petitioner/Trustee

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed June 26, 2023

Taxpayer's Supplementary Information, Delivered October 9, 2023, and Filed during hearing

Assessor's Answer, Filed September 15, 2023

Testimony given:

Caroline Harding

Connie Williams

Assessor's determination:

Land: \$88,000

Improvements: \$114,200

Total: \$202,200

Taxpayer's estimate:

Land: \$52,200

Improvements: "\$96,000?"

Total: "\$148,200?"

Summation of evidence presented and findings of fact:

The subject property is a 1,094 square-foot, single family residence with a 400 square foot detached garage constructed in 1976 on a .18-acre parcel in Surfside Estates.

Petitioner Caroline Harding requested a reduction in value by stating "This home has been trashed by renter as photos will reveal: broken windows, rotted foundation in garage, weather damage is severe, carpets and floors severely damaged, fencing rotted. . . . Requires about 30k-40k repairs. . . . I would be lucky to get 1/2 the appraisal when sold if sold as-is." Her photographs document the condition of the property, and her testimony was credible and consistent with her petition and photographs.

Chief Appraiser Connie Williams testified that the Assessor's Office was aware of the condition of the house. It has been assigned a "Fair+" quality and a "Fair" condition. She said they had already depreciated the property by 50%. Ms. Williams asked Ms. Harding what she was getting for rent on this property. Ms. Harding said it had been \$800 a month, but it had increased to \$900 with a public subsidy. Ms. Harding stated that she won't rent it again.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet her burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The parties agreed that the subject property is in deteriorated condition.

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.

Decision:

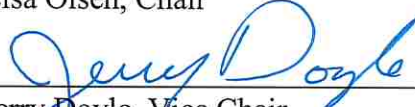
The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$88,000 for the land and \$114,200 for the improvements, for a total value of \$202,200.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

**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): Sigrid Varian

Mailing Address: 5425 N Concord Ave
Portland, OR 97217-

Other Parties:

Tax Parcel No(s): 71015034017

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-037

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

Assessor's Determination

Assessor Land: \$79,300.00
Assessor Improvement: \$376,300.00
TOTAL: \$455,600.00

Board of Equalization (BOE) Determination

BOE Land: \$79,300.00
BOE Improvement: \$376,300.00
TOTAL: \$455,600.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Tuesday, November 28, 2023

Hearing Examiner: Eric Weston

Date Mailed: 11/28/2023

11/28/23

Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

This Order can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing on this Order (RCW 84.08.130). The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Sigrid Varian
Petition: 23-037
Parcel: 71015034017
Address: 724 Oregon Avenue, South Bend

Hearing: Wednesday, October 25, 2023 @ 3:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Sigrid Varian, Petitioner (via telephone)
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed June 21, 2023
Assessor's Answer, Filed September 15, 2023

Testimony given:
Sigrid Varian
Connie Williams

Assessor's determination:
Land: \$79,300
Improvements: \$376,300
Total: \$455,600

Taxpayer's estimate:
Land: \$65,500
Improvements: \$265,500
Total: \$331,000

Summation of evidence presented and findings of fact:
The subject property is a 1,796 square foot, single family residence with a 720 square foot detached two car garage on a .34-acre parcel spread across five lots. The house is a nicely refurbished 1909 Victorian style home with a walk out 1,042 concrete floor basement and a full attic.

Petitioner Sigrid Varian participated in the hearing via telephone, and provided a list of sales of comparable properties in her petition without further analysis.

In her Assessor's Answer, Appraiser Christina Westerback stated, "According to the subject's 2021 listing description and photos, it was completely remodeled down to the pex plumbing, new

electric, hot water heater, walls, refinished wood floors, high quality light fixtures, interior and exterior paint, new kitchen appliances, 2 new baths, new forced air furnace, roof and gutters. The petitioner purchased this home in 2021 for \$415,000. Home prices continued to rise through 2022, reflecting the subject's current value of \$455,600." In addition, she provided a list and spreadsheet of comparable properties.

The Petitioner testified that as she looked through sales prices and felt that her assessment was too high. She said it was difficult to find similar properties, but it seemed that property values have gone down and thus it seemed out of line that her valuation has gone up. Ms. Varian further testified that she paid too much for the property due to lack of inventory in the market.

Ms. Williams testified that the house was purchased in 2021 for \$415,000. She said that though sales are not as high now as before, she was not seeing any drop in the market. She said this was a nicely restored historic property.

Conclusions of Law:

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

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

"All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. . ."
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RCW 84.40.030(3)

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

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

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

WAC 458-14-087

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

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.

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$79,300 for the land and \$376,300 for the improvements, for a total value of \$455,600.

DATED 11/28/23

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member