

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

December 6, 2023 @ 8:45 AM

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

1. Approve November 28, 2023 minutes
2. Consider approval of the October 25, 2023 Amended Board of Equalization Order for the following petition:
 - 23-022A Donald G. Cowan Living Trust
(2023 Session for taxes payable in 2024)
3. Consider approval of Board of Equalization Orders for the following hearing date:
 - October 26, 2023
(2023 Session for taxes payable in 2024)
4. Consider Chair Lisa Olsen's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3):
 - 23-098 Yuko Nakaya
(2023 Session for Taxes Payable in 2024)
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES
November 28, 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 28, 2023 at 8:45 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member, Kelli D. Buchanan-Board of Equalization Clerk, Mindy Young-Board of Equalization Deputy Clerk, Marie Guernsey-Human Resources/Risk Manager, and Amanda Bennett-Clerk of the Board. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 8:45 a.m.

David Tobin moved to approve the November 13, 2023 minutes. Jerry Doyle seconded; motion carried.

David Tobin moved to approve Board of Equalization Orders for the following hearing date. Jerry Doyle seconded; motion carried.

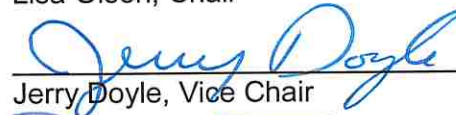
- October 25, 2023
(2023 Session for Taxes Payable in 2024)

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

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair

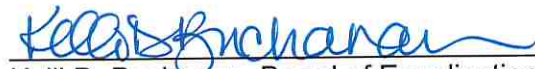


Jerry Doyle, Vice Chair



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 (Amended BOE #23-022A)

Thursday, October 26, 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,

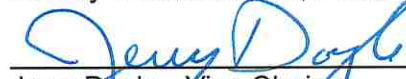
THE PACIFIC COUNTY BOARD OF EQUALIZATION HERBY (1) approves the Board of Equalization Decisions in the attached listing as the final determination in accordance with WAC 458-14-136(5) with regard to the applicable taxpayer petitions to review property valuation determinations, (2) directs the Clerk of 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 December 6, 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: *Wednesday, December 6, 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>
23-022A	Donald G. Cowan Living Trust/Trustee,	10110433029	Appealing	Overruled - Reduced	\$361,800	\$0	\$0	\$361,800	\$321,200	\$0	\$0	\$321,200
Hearing Date Totals:					\$361,800	\$0	\$0	\$361,800	\$321,200	\$0	\$0	\$321,200

Hearing Date: *Thursday, October 26, 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>
23-008A	Gallagher, John & Kimberly	73026009005	Appealing	Sustained	\$29,300	\$0	\$0	\$29,300	\$29,300	\$0	\$0	\$29,300
23-008B	Gallagher, John & Kimberly	73026009006	Appealing	Sustained	\$112,100	\$555,500	\$0	\$667,600	\$112,100	\$555,500	\$0	\$667,600
23-028	Fernandes, Roy & Brenda	76031001002	Appealing	Sustained	\$267,700	\$366,100	\$0	\$633,800	\$267,700	\$366,100	\$0	\$633,800
23-033A	Petrich, Anton John	72011149000	Appealing	Sustained	\$29,300	\$4,900	\$0	\$34,200	\$29,300	\$4,900	\$0	\$34,200
23-033B	Petrich, Anton John	72011153000	Appealing	Sustained	\$58,500	\$115,100	\$0	\$173,600	\$58,500	\$115,100	\$0	\$173,600
23-033C	Petrich, Anton John	72036013009	Appealing	Overruled - Reduced	\$87,800	\$222,000	\$0	\$309,800	\$87,800	\$183,500	\$0	\$271,300
23-035	Sherman, William	71007006026	Appealing	Sustained	\$78,000	\$299,600	\$0	\$377,600	\$78,000	\$299,600	\$0	\$377,600
23-038	Meadors, Dennis & Karen	11110333019	Appealing	Overruled - Reduced	\$107,600	\$461,600	\$0	\$569,200	\$107,600	\$398,800	\$0	\$506,400
23-062A	Hicks, Raymond	71007001064	Appealing	Sustained	\$1,100	\$0	\$0	\$1,100	\$1,100	\$0	\$0	\$1,100
23-062B	Hicks, Raymond	71007003005	Appealing	Sustained	\$78,200	\$3,200	\$0	\$81,400	\$78,200	\$3,200	\$0	\$81,400

Hearing Date: Thursday, October 26, 2023

Petition Number	Name	Parcel	Petition Status	BOE Decision	Assessor Land	Assessor Improvement	Assessor Personal Property	Assessor Total Value	BOE Land	BOE Improvement	BOE Personal Property	BOE Total Value
23-062C	Hicks, Raymond	71007022000	Appealing	Sustained	\$1,100	\$0	\$0	\$1,100	\$1,100	\$0	\$0	\$1,100
Hearing Date Totals:					\$850,700	\$2,028,000	\$0	\$2,878,700	\$850,700	\$1,926,700	\$0	\$2,777,400
BOE Totals:					\$1,212,500	\$2,028,000	\$0	\$3,240,500	\$1,171,900	\$1,926,700	\$0	\$3,098,600

**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: \$321,200.00
BOE Improvement: \$0.00
TOTAL: \$321,200.00

Those in attendance at the hearing and findings:

See attached Amended Decision of the Board of Equalization.

Hearing Held On: Wednesday, October 25, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/23



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 – AMENDED 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.

Amended Decision:

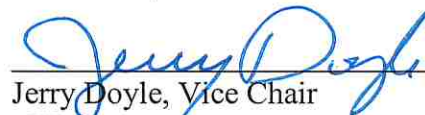
The Pacific County Board of Equalization makes a determination to reduce the assessed value to \$321,200 for the land and \$0 for no improvements, for a total value of \$321,200.

DATED 12/6/2023

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): Dennis & Karen Meadors

Mailing Address: PO Box 1627
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 11110333019

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-038

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: \$107,600.00
Assessor Improvement: \$461,600.00
TOTAL: \$569,200.00

Board of Equalization (BOE) Determination

BOE Land: \$107,600.00
BOE Improvement: \$398,800.00
TOTAL: \$506,400.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/23



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: Dennis & Karen Meadors
Petition: 23-038
Parcel: 11110333019
Address: 3401 221st Lane, Ocean Park

Hearing: Thursday, October 26, 2023 @ 9:00 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Dennis Meadors, Petitioner
Karen Meadors, Petitioner
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed June 26, 2023
Assessor's Answer, Filed October 2, 2023

Testimony given:
Dennis Meadors
Karen Meadors
Rocky Stamper

Assessor's determination:
Land: \$107,600
Improvements: \$461,600
Total: \$569,200

Taxpayer's estimate:
Land: \$125,000
Improvements: \$244,007
Total: \$369,007 (Appellants' total on the petition was \$419,007)

Assessor's revised recommendation:
Land: \$107,600
Improvements: \$398,800
Total: \$506,400

Summation of evidence presented and findings of fact:
The subject property is a 2,732 square foot, triple wide manufactured home constructed in 2008 on a 1.25-acre parcel. The parcel includes a 1,728 square foot pole building, and is on a dead end street. The parties agree that the home has maintenance issues.

Summation of evidence presented and findings of fact:

The subject property is a 2,732 square foot, triple wide manufactured home constructed in 2008 on a 1.25-acre parcel. The parcel includes a 1,728 square foot pole building, and is on a dead end street. The parties agree that the home has maintenance issues.

Petitioner Dennis Meadors submitted a Manufactured Home Appraisal Report in addition to his Taxpayer Petition. While his private appraiser valued the land 16% higher than the County, he appraised the improvements at \$244,007 - nearly half the County's assessment of \$461,600.

In her Assessor's Answer, Senior Appraiser Rocky Stamper conceded that the improvements were overvalued, and that the total valuation should be reduced to \$506,400, about a 10% reduction. She wrote that after the original valuation she discussed the property with the Meadors, and learned that the home roof was leaking causing internal damage. She learned that the Assessor's Office had some incorrect data on the property, including the number of bedrooms, the type of flooring, and the type of heating.

Ms. Stamper testified that her methodology is different from a fee appraiser. She explained mass appraisal and the protocols that the Assessor's Office must follow. Ms. Stamper discussed the fee appraiser's comparable properties and said that some were not comparable. She gave the example of two that were lakefront, unlike the subject parcel. She said that one of the fee appraiser's comparable property sales was at an address that did not exist, and she could find no evidence of that sale. Ms. Stamper recommended the reduction because there were issues not known to the Assessor's Office at the time of the original valuation. She believes that her new valuation correctly accounts for the diminished value due to the maintenance issues.

Mr. Meadors testified that they had gotten the appraisal for loan purposes, but the home was too distressed to qualify for a loan. Karen Meadors further testified that the roof leak caused mold in places throughout the 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
- (c) 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:

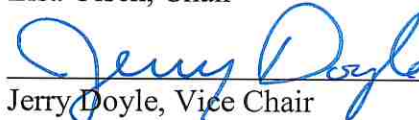
The Pacific County Board of Equalization makes a determination to reduce the assessed value to the Assessor’s recommended value of \$107,600 for the land and \$398,800 for the improvements, for a total value of \$506,400.

DATED 12/6/2023

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): John & Kimberly Gallagher

Mailing Address: 17041 S Winter View Ln
Oregon City, OR 97045-

Other Parties:

Tax Parcel No(s): 73026009005

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-008A

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

Assessor's Determination

Assessor Land: \$29,300.00
Assessor Improvement: \$0.00
TOTAL: \$29,300.00

Board of Equalization (BOE) Determination

BOE Land: \$29,300.00
BOE Improvement: \$0.00
TOTAL: \$29,300.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

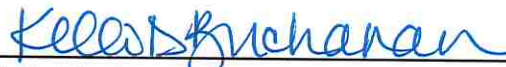
Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellants: John & Kimberly Gallagher
Petition: 23-008A
Parcel: 73026009005
Address: 3605 L Place, Seaview

Hearing: Thursday, October 26, 2023 @ 9:30 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Kellie Moudry, Appraisal

Documents in evidence:
Taxpayer Petition, Filed June 28, 2023
Assessor's Answer, Filed September 18, 2023

Testimony given:
Kellie Moudry

Assessor's determination:
Land: \$29,300
Improvements: \$0
Total: \$29,300

Taxpayer's estimate:
Land: \$25,500
Improvements: \$0
Total: \$25,500

Summation of evidence presented and findings of fact:
The subject property is a 5,000 square foot parcel in Seaview which completes the home site referenced in companion Petition 23-008B. This property consists of a single family residence and attached garage constructed on both parcels. These are platted lots that have not been combined in the Assessor's records, but constitute one home site. These lots can be combined by contacting the Assessor's Office.

Petitioners John and Kimberly Gallagher were not present at the hearing. Their petition did not separate out an argument distinguishing between this Petition and Petition 23-008B, nor did the Assessor's Answer.

The discussion as to the Petitioners' evidence can be found in companion Petition 23-008B, and is hereby incorporated by reference.

Conclusions of Law:

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

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

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(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 to \$29,300 for the land and \$0 for the improvements, for a total value of \$29,300.

DATED 12/6/2023

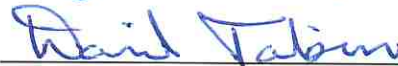
PACIFIC COUNTY
BOARD OF EQUALIZATION



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): John & Kimberly Gallagher

Mailing Address: 17041 S Winter View Ln
Oregon City, OR 97045-

Other Parties:

Tax Parcel No(s): 73026009006

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: 23-008B

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: \$112,100.00
Assessor Improvement: \$555,500.00
TOTAL: \$667,600.00

Board of Equalization (BOE) Determination

BOE Land: \$112,100.00
BOE Improvement: \$555,500.00
TOTAL: \$667,600.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



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: John & Kimberly Gallagher
Petition: 23-008B
Parcel: 73026009006
Address: 3605 L Place, Seaview

Hearing: Thursday, October 26, 2023 @ 9:30 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Kellie Moudry, Appraisal

Documents in evidence:
Taxpayer Petition, Filed June 28, 2023
Assessor's Answer, Filed September 18, 2023

Testimony given:
Kellie Moudry

Assessor's determination:
Land: \$112,100
Improvements: \$555,500
Total: \$667,600

Taxpayer's estimate:
Land: \$97,800
Improvements: \$478,300
Total: \$576,100

Summation of evidence presented and findings of fact:
The subject property is a 2,893 square foot, single family residence with a 480 square foot built-in garage constructed in 1986. The land area of this parcel is 5,000 square feet. There is an adjoining parcel that is the subject of Petition 23-008A. These are platted lots that have not been combined in the Assessor's records, but constitute one home site. These lots can be combined by contacting the Assessor's Office.

Petitioners John and Kimberly Gallagher were not present at the hearing. They submitted a statement in addition to the Petition, along with four comparable sales with no further explanation. The attachments to the Petition included a generic statement on the sales as well as several real estate listings which cannot be considered.

In her Assessor's Answer, Appraiser Kellie Moudry stated that the siding, fencing, and deck issues were addressed in a stipulation lowering values in 2019. Additional depreciation was given for those faults. Ms. Moudry wrote that they reduced the value further last year by stipulation based on the sales research of the parties. The Petitioners also believe the value should be reduced based on both gas fireplaces not being functional. The gas stoves are fireplace inserts. The inserts themselves are not being valued, but the fireplaces are. She discussed Mr. Gallagher's proposed comparable properties, noting that the parcel ending in -1067 was in Zone 4 and has farm outbuildings and is not comparable. She wrote that the parcel ending in -1000 is not comparable, because it is a manufactured home. The list and spreadsheet that Ms. Moudry provided illustrate that the valuation of the Petitioners' property was not out of line.

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 has previously addressed the quality issues presented by the Petitioners, and they have been incorporated into the valuation.

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

Decision:

The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$112,100 for the land and \$555,500 for the improvements, for a total value of \$667,600.

DATED 12/6/2023

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): Anton John Petrich

Mailing Address: 2011 Henkle St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 72011149000

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-033A

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

Assessor's Determination

Assessor Land: \$29,300.00
Assessor Improvement: \$4,900.00
TOTAL: \$34,200.00

Board of Equalization (BOE) Determination

BOE Land: \$29,300.00
BOE Improvement: \$4,900.00
TOTAL: \$34,200.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



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: Anton John Petrich
Petition: 23-033A
Parcel: 72011149000
Address: 2011 Henkle Street, Raymond

Hearing: Thursday, October 26, 2023 @ 10:15 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Anton Petrich, Petitioner
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Postmarked October 3, 2023, and filed during hearing
Assessor's Answer, Filed September 18, 2023

Testimony given:
Anton Petrich
Kellie Moudry

Assessor's determination:
Land: \$29,300
Improvements: \$4,900
Total: \$34,200

Taxpayer's estimate:
Land: \$5,000
Improvements: \$0
Total: \$5,000

Summation of evidence presented and findings of fact:
The subject property is a .30-acre lot in Raymond that includes an older shop and a metal carport. It is the adjoining parcel to the companion Petition 23-033B.

Petitioner Anton Petrich wrote in his Petition "Shop requires new roof, new trusses for roof. Doors are rotten and no longer attached. Gravel floor. Building is currently a liability not an asset. Property does not have separate access so cannot be sold as a separate lot."

In her Assessor's Answer, Appraiser Kellie Moudry replied that they have already answered the issue concerning access to this lot by reducing its value to that of an appendage lot to the parcel

with the house. She agreed that the shop needs repairs, and that was reflected in her assessed value. She included a table and spreadsheet of comparable properties that demonstrate the assessed valuation was not out of line with the sales from other similar properties.

Mr. Petrich provided supplemental documentation that included photographs demonstrating the marginal value of the outbuildings. He wrote on the back of the aerial photograph that it would be impractical to put a driveway through the other parcel, because there isn't enough room between his house and the neighbor's buildings. He said that putting an easement on the parcel with the house would merely shift the tax burden from one property to the other.

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 \$29,300 for the land and \$4,900 for the improvements, for a total value of \$34,200.

DATED 12/6/2023

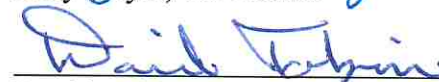
PACIFIC COUNTY
BOARD OF EQUALIZATION



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): Anton John Petrich

Mailing Address: 2011 Henkle St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 72011153000

Assessment Year: 2023 (Taxes Payable in 2024)

Petition Number: 23-033B

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: \$58,500.00
Assessor Improvement: \$115,100.00
TOTAL: \$173,600.00

Board of Equalization (BOE) Determination

BOE Land: \$58,500.00
BOE Improvement: \$115,100.00
TOTAL: \$173,600.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



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: Anton John Petrich
Petition: 23-033B
Parcel: 72011153000
Address: 2011 Henkle Street, Raymond

Hearing: Thursday, October 26, 2023 @ 10:15 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Anton Petrich, Petitioner
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Postmarked October 3, 2023, and filed during hearing
Assessor's Answer, Filed September 18, 2023

Testimony given:
Anton Petrich
Kellie Moudry

Assessor's determination:
Land: \$58,500
Improvements: \$115,100
Total: \$173,600

Taxpayer's estimate:
Land: \$20,000
Improvements: \$70,000
Total: \$90,000

Summation of evidence presented and findings of fact:
The subject property is a 1,040 square foot, single family residence with a 224 square foot carport on a .23-acre parcel. The house has a 208 square foot loft and was built in 1968.

Petitioner Anton Petrich wrote in his Petition, "The metal roof is damaged and needs repair. The entire house is in need of new floors. Downstairs currently bare wood/linoleum. Upstairs worn out carpet. Bathroom sink is cracked and needs replaced. Exterior needs paint and window trim. House only has 100 amp service limiting improvement like AC, central heating." In his supplemental information, Mr. Petrich supplied photographs depicting the faults in the house that he was describing.

In her Assessor's Answer, Appraiser Kellie Moudry indicated, "The petitioner believes the value should be lowered based on issues with dwelling. Issues noted by the Petitioner were discussed and addressed following the assessment year 2022 physical inspection cycle. Issues with flooring (subfloor only), having only 1 wall heater, and 1 foundation post needing replaced were addressed with extra depreciation. Adjustments for those issues remain on this parcel. The condition of the exterior was observed on cycle inspection and noted as fair+ condition which indicates that repairs are needed."

Ms. Moudry included a table and a spreadsheet of comparable property sales that illustrated the valuations placed on the subject property were well within the correct range.

Mr. Petrich testified that the floor was worse than Ms. Moudry described. He said the subfloor needed replaced, including the boards near the sliding door. He said this repair would cost around \$30,000. Mr. Petrich also argued that the carport should not be valued as an improvement to real property, but instead as non-taxable personal property because it was portable. Ms. Moudry said it was attached to the ground, and therefore, it was included 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. The parties agree that this house is in bad shape. Mr. Petrich argued that it should be reduced even further, but provided no comparable sales data to prove that the valuation was in error. I find the carport to be so affixed to the property, and thus taxable as an improvement on real property.

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:

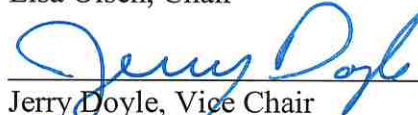
The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$58,500 for the land and \$115,100 for the improvements, for a total value of \$173,600.

DATED 12/6/2023

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): Anton John Petrich

Mailing Address: 2011 Henkle St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 72036013009

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-033C

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: \$87,800.00
Assessor Improvement: \$222,000.00
TOTAL: \$309,800.00

Board of Equalization (BOE) Determination

BOE Land: \$87,800.00
BOE Improvement: \$183,500.00
TOTAL: \$271,300.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



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: Anton John Petrich
Petition: 23-033C
Parcel: 72036013009
Address: 711 Plum Street, Raymond

Hearing: Thursday, October 26, 2023 @ 10:15 a.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Anton Petrich, Petitioner
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Postmarked October 3, 2023, and filed during hearing
Assessor's Answer, Filed September 18, 2023

Testimony given:
Anton Petrich
Kellie Moudry

Assessor's determination:
Land: \$87,800
Improvements: \$222,000
Total: \$309,800

Taxpayer's estimate:
Land: \$50,000
Improvements: \$190,000
Total: \$240,000

Summation of evidence presented and findings of fact:
The subject property is a 1,784 square foot, single family residence constructed in 1940 on five lots totaling .81-acre in Raymond. It also has an 864 square foot shop constructed in 2023.

Petitioner Anton Petrich wrote in his Petition, "House needs flooring in majority of house. Walls are still plaster & wallpaper. House is still knob and tube wiring. Sheet metal roof is starting to rust. House has poor insulation/none in floor." In his supplemental materials, Mr. Petrich presented photographs depicting the poor condition of the house, the most troublesome being the rotten pier and beam at the back of the house.

In her Assessor's Answer, Appraiser Kellie Moudry replied, "The petitioner believes the value should be lowered based on the fact that the house is in original condition overall, has poor insulation, wiring has not been updated, and metal roof is starting to rust. The condition was observed on physical inspection 09.24.2021 as average and additional depreciation was added for the kitchen remodel that needed completed." Ms. Moudry supplied a table and a spreadsheet of comparable property sales. This demonstrates that the valuation of the property was in line with the sale price of comparable properties.

Mr. Petrich testified concerning the poor shape of this house, and stated it was old and had not been restored. He said the kitchen was still in bad shape. When asked about the electricity, he said it remained knob and tube, but he had installed a new breaker box.

Ms. Moudry testified that during the previous inspection cycle, she had spoken with a neighbor who told her the kitchen had been gutted. She testified that she was aware of all of the faults in the house referenced by Mr. Petrich, and they were taken into consideration in her 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 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:

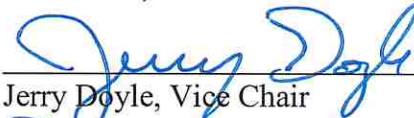
The Pacific County Board of Equalization makes a determination to reduce the assessed value of \$87,800 for the land and \$183,500 for the improvements, for a total value of \$271,300.

DATED 12/6/2023

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): William Sherman
Leisa Jennings

Mailing Address: 1147 Prospect Ave
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007006026

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-035

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: \$78,000.00
Assessor Improvement: \$299,600.00
TOTAL: \$377,600.00

Board of Equalization (BOE) Determination

BOE Land: \$78,000.00
BOE Improvement: \$299,600.00
TOTAL: \$377,600.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: **12/6/2023**



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: William Sherman & Leisa Jennings
Petition: 23-035
Parcel: 71007006026
Address: 1147 Prospect Avenue, Raymond

Hearing: Thursday, October 26, 2023 @ 1:30 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 June 16, 2023
Assessor's Answer, Filed September 15, 2023

Testimony given:
Connie Williams

Assessor's determination:
Land: \$78,000
Improvements: \$299,600
Total: \$377,600

Taxpayer's estimate:
Land: \$40,000
Improvements: \$120,000
Total: \$160,000

Summation of evidence presented and findings of fact:
The subject property is a 1,075 square foot, single family residence built in 1919 with a partially finished basement, for a total living space of 2,150 square feet. There is also a 36x24 shop on the site. The house was remodeled in approximately 2000, and is sited on a .51-acre parcel.

Petitioners William Sherman and Leisa Jennings were not present at the hearing. Their appeal stated the following reasons they felt the assessed value was incorrect: "1) This will increase taxes beyond capability; 2) Roof needs replacing; 3) Deck is rotted; 4) Property not usable; 5) Kitchen floor falling apart; 6) Water damage in basement due to flooding (mold); 7) Gravel drive where almost fall off to park." There were three sales listed on the Petition.

In her Assessor's Answer, Appraiser Christina Westerback indicated, "I visited the subject property for cycle inspection in November of 2021. I spoke with one of the property owners, they stated there were no issues with the home or property. I noted the siding looked good other than a small area of chipping paint on the peak near the entry. Also noted the roof needed some cleaning, otherwise home was well maintained. The condition of the home was determined to be Average. Value was added for a roofed portion of a wood deck an open slab porch and a metal shed that were not reflected in our record previously. I also noted the views from the property."

Ms. Westerback further conveyed, "The petitioners stated in their petition the 'roof needs replacing, deck is rotting, kitchen floor is falling apart, steep gravel driveway and water damage from flooding in the basement, property is unusable and the assessed value will increase taxes beyond capability.' I tried calling the petitioner to get more information on the condition, the voicemail box was full therefore I sent an email (Exhibit E) which went unanswered. In response to a few of these issues SALE 5 had a few similar characteristics and conditions, sold for roughly \$20 more a square foot than the subject."

The Assessor's Answer provided a table and spreadsheet of comparable properties that demonstrated the assessed valuation of this property was not out of line with the market sales.

Ms. Williams testified at the hearing that the Petitioners did not provide documentary evidence to show that the value is incorrect.

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:

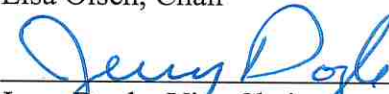
The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$78,000 for the land and \$299,600 for the improvements, for a total value of \$377,600.

DATED 12/6/2023

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): Roy & Brenda Fernandes

Mailing Address: 1632 SW Canby St
Portland, OR 97219-

Other Parties:

Tax Parcel No(s): 76031001002

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-028

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

Assessor's Determination

Assessor Land: \$267,700.00
Assessor Improvement: \$366,100.00
TOTAL: \$633,800.00

Board of Equalization (BOE) Determination

BOE Land: \$267,700.00
BOE Improvement: \$366,100.00
TOTAL: \$633,800.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: **12/6/2023**



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: Roy & Brenda Fernandes
Petition: 23-028
Parcel: 76031001002
Address: 32602 Sandridge Road, Long Beach

Hearing: Thursday, October 26, 2023 @ 2:00 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Roy Fernandes, Taxpayer
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed June 27, 2023
Taxpayers' Supplementary Information, Postmarked October 4, 2023, and filed during hearing
Assessor's Answer, Filed September 18, 2023

Testimony given:
Roy Fernandes
Rocky Stamper

Assessor's determination:
Land: \$267,700
Improvements: \$366,100
Total: \$633,800

Taxpayer's estimate:
Land: \$209,800
Improvements: \$200,000
Total: \$409,800

Summation of evidence presented and findings of fact:
The subject property is a 1,546 square foot, single family residence constructed in 2022. The Petitioners are in the process of building a garage, however the construction is not far enough along for valuation purposes. The subject property is 2.88-acres with 140 front feet on Willapa Bay with a view.

Petitioner Roy Fernandes wrote in his Petition, "This property is completely on Category 1, 2, 3 wetlands making the property unbuildable with the exception of a 70' x 80' area allocated by a

variance (see attached). This land is primarily untouchable/unusable and should remain at the prior assessed value.” Mr. Fernandes included with his Petition a wetland delineation map and a copy of a Pacific County Department of Community Development Staff Report on a CARL (Critical Areas and Resource Lands) Variance request by a predecessor in interest to this property.

In her Assessor’s Answer, Senior Appraiser Rocky Stamper replied, “The petitioner stated category 1, 2 & 3 wetlands located on the parcel, making the property unbuildable with the exception of a 70’ x 80’ area allocated by a variance. Assessor records show a building site of the same calculating to 0.13ac, along with the remainder of the property as wetlands. Adjustments have been made reflecting the usage.” She provided a spreadsheet that demonstrated the valuation of the subject property was not out of line with the market prices of comparable properties.

Following receipt of Ms. Stamper’s Answer, Mr. Fernandes supplied a set of proposed alternate comparable property sales and illustrative listings for those sold properties.

Note: Hearing Examiner Eric Weston notified the parties prior to the hearing that he was the attorney for Pacific County in successfully litigating the development rights of this same parcel at the Court of Appeals (Pacific County v. Mayko, and thus has particular knowledge of the subject property derived outside the limits of the hearing. He offered recusal at the hearing, but the parties agreed to proceed without the Hearing Examiner’s recusal.

Mr. Fernandes testified that the properties listed in Ms. Stamper’s comparable sales were not in fact comparable. He pointed out differences between each of these properties and the subject property. He offered his own list of comparable property sales.

Ms. Stamper testified that it is difficult to collect a set of comparable property sales because there are so few. She reviewed her list of comparable properties and then addressed Mr. Fernandes’s list. Ms. Stamper stated that the first was incomparable because it was manufactured rather than stick-built as the subject; the second was dissimilar because it was built in 1961 and was in very poor condition; the third was incomparable because it was a transaction between friends, not an arm’s-length sale; the fourth was too dissimilar as it was built in 1963 and was in poor condition with a leaky roof; the fifth was a manufactured home.

Mr. Fernandes testified that the comparable properties weren’t sufficiently similar to justify the valuation. He said that his comparable sale at 16300 Sandridge could be improved with \$100,000, and it would still be valued at less than his.

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 encumbered by wetland development restrictions, that fact was incorporated in the valuation. Petitioners' list of comparable sales did not meet the burden of proof.

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 \$267,700 for the land and \$366,100 for the improvements, for a total value of \$633,800.

DATED 12/6/2023


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): Raymond Hicks

Mailing Address: 1234 Ray Hicks St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007001064

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-062A

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: \$1,100.00
Assessor Improvement: \$0.00
TOTAL: \$1,100.00

Board of Equalization (BOE) Determination

BOE Land: \$1,100.00
BOE Improvement: \$0.00
TOTAL: \$1,100.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: 12/6/2023



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Raymond Hicks
Petition: 23-062A
Parcel: 71007001064
Address: 1234 Ray Hicks Street

Hearing: Thursday, October 26, 2023 @ 2:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Raymond Hicks, Taxpayer
Doris Busse, Taxpayer's Sister and Authorized Agent
Darcy Zakel, Taxpayer's Nephew
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Hand Delivered October 5, 2023, Emailed October 6, 2023 & Hand Delivered, October 16, 2023, and filed during hearing
Assessor's Answer, Filed September 26, 2023
Assessor's Supplementary Information, Filed October 26, 2023 during hearing

Testimony given:
Raymond Hicks
Doris Busse
Connie Williams

Assessor's determination:
Land: \$1,100
Improvements: \$0
Total: \$1,100

Taxpayer's estimate:
Land: \$25
Improvements: \$0
Total: \$25

Summation of evidence presented and findings of fact:
The subject property is a 60'x120' lot on Ray Hicks Street with a river view. The Petitioner also owns a tideland parcel and an additional parcel subject to tidal waters, between it and the river. This parcel steeply slopes away from the road, and is wooded and undeveloped. The subject

property has minimal value due to the noted terrain and is encumbered by a deeded power line easement.

This appeal is one of three neighboring parcels by the Petitioner. Findings of fact and conclusions of law in Petitions 23-062B and 23-062C are incorporated herein by reference.

In his Taxpayer Petition, Raymond Hicks stated, "This property is completely controlled by BPA [Bonneville Power Authority]. The evaluation is overpriced. BPA has 100' easement that I can't use. This is all wet land."

In her Assessors Answer, Chief Appraiser Connie Williams noted the same characteristics of this property, and provided an aerial map identifying this property.

Petitioner Raymond Hicks stated the subject property should not be considered waterfront property because there are two unusable parcels between it and the water that are unusable because of BPA easements and tideland restrictions.

Ms. Williams responded that while the subject property was not adjacent to the water, the property was valued as waterfront since all of the parcels are adjoining and would likely sell as one transaction.

Mr. Hicks replied that he would not sell the subject property with the other adjoining parcels, and it should not be bundled with the other parcels to determine value. He also said the other properties were worthless because they were encumbered by easements and tideland restrictions.

On behalf of Mr. Hicks, Ms. Busse reiterated much of what Mr. Hicks stated above.

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:

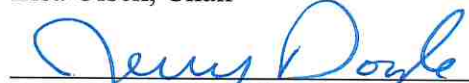
The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$1,100 for the land and \$0 for the improvements, for a total value of \$1,100.

DATED 12/6/2025


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): Raymond Hicks

Mailing Address: 1234 Ray Hicks St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007003005

Assessment Year: 2023 (Taxes Payable in 2024) Petition Number: 23-062B

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: \$78,200.00
Assessor Improvement: \$3,200.00
TOTAL: \$81,400.00

Board of Equalization (BOE) Determination

BOE Land: \$78,200.00
BOE Improvement: \$3,200.00
TOTAL: \$81,400.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: **12/6/2023**



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Raymond Hicks
Petition: 23-062B
Parcel: 71007003005
Address: 1234 Ray Hicks Street

Hearing: Thursday, October 26, 2023 @ 2:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Raymond Hicks, Taxpayer
Doris Busse, Taxpayer's Sister and Authorized Agent
Darcy Zakel, Taxpayer's Nephew
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Hand Delivered October 5, 2023, Emailed October 6, 2023 & Hand Delivered, October 16, 2023, and filed during hearing
Assessor's Answer, Filed September 26, 2023
Assessor's Supplementary Information, Filed October 26, 2023 during hearing

Testimony given:
Raymond Hicks
Doris Busse
Darcy Zakel
Connie Williams

Assessor's determination:
Land: \$78,200
Improvements: \$3,200
Total: \$81,400

Taxpayer's estimate:
Land: \$100
Improvements: \$0
Total: \$100

Summation of evidence presented and findings of fact:
The subject property is a house built in approximately 1896 on 1.08 acres of river view property. The terrain is sloping, wooded, and overgrown. The condition of the home is poor and is not valued as a single family residence, rather as a flat valued building at a very minimal value.

There is no power connected, and the only source of heat is a wood stove. The Petitioner also owns adjoining parcels to the north and west.

This appeal is one of three neighboring parcels by the Petitioner. Findings of fact and conclusions of law in Petitions 23-062A and 23-062C are incorporated herein by reference.

In his Taxpayer Petition, Raymond Hicks stated, "I am being taxed on two different easements. 1. sewer 25' x length of property. 2. BPA width of property x 120' D. My property evaluation went from \$40,000 in 2023 to \$81,460 in 2024. None of my neighbors had any where near that increase. Over 100% increase."

On behalf of Mr. Hicks, Doris Busse and Darcy Zakel testified that the house was in extremely bad shape.

Ms. Williams testified that the Assessor's Office was aware that the residence was marginal and that it was valued as a shed, not a residence.

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 \$78,200 for the land and \$3,200 for the improvements, for a total value of \$81,400.

DATED 12/6/2023

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): Raymond Hicks

Mailing Address: 1234 Ray Hicks St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007022000

Assessment Year: 2023 (Taxes Payable in 2024) **Petition Number:** 23-062C

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: \$1,100.00
Assessor Improvement: \$0.00
TOTAL: \$1,100.00

Board of Equalization (BOE) Determination

BOE Land: \$1,100.00
BOE Improvement: \$0.00
TOTAL: \$1,100.00

Those in attendance at the hearing and findings:

See attached Decision of the Board of Equalization.

Hearing Held On: Thursday, October 26, 2023

Decision Entered On: Wednesday, December 6, 2023

Hearing Examiner: Eric Weston

Date Mailed: **12/6/2023**



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – DECISION

Appellant: Raymond Hicks
Petition: 23-062C
Parcel: 71007022000
Address: 1234 Ray Hicks Street

Hearing: Thursday, October 26, 2023 @ 2:30 p.m.

Present at hearing:
Eric Weston, Hearing Examiner
Kelli Buchanan, Clerk
Mindy Young, Deputy Clerk
Raymond Hicks, Taxpayer
Doris Busse, Taxpayer's Sister and Authorized Agent
Darcy Zakel, Taxpayer's Nephew
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed July 3, 2023
Taxpayer's Supplementary Information, Hand Delivered October 5, 2023, Emailed October 6, 2023 & Hand Delivered, October 16, 2023, and filed during hearing
Assessor's Answer, Filed September 26, 2023
Assessor's Supplementary Information, Filed October 26, 2023 during hearing

Testimony given:
Raymond Hicks
Doris Busse
Connie Williams

Assessor's determination:
Land: \$1,100
Improvements: \$0
Total: \$1,100

Taxpayer's estimate:
Land: \$25
Improvements: \$0
Total: \$25

Summation of evidence presented and findings of fact:
The subject property is a 1.1-acre undeveloped parcel near the river with a tideland parcel, also owned by the Petitioner, between it and the river. The subject property is mostly low and wet, and subject to tidal waters with the balance of the parcel wooded and unlevel. The subject has a minimal value due to the noted terrain and deeded power line easement within Block 23.

This appeal is one of three neighboring parcels by the Petitioner. Findings of fact and conclusions of law in Petitions 23-062A and 23-062B are incorporated herein by reference.

In his Taxpayer Petition, Raymond Hicks stated, "This is wet land. The tide comes up on the property; therefore, it is overpriced. BPA has 100' easement that I can't use."

In her Assessor's Answer, Chief Appraiser Connie Williams stated that the subject property was wetland and encumbered by a BPA easement, and these conditions were incorporated in the valuation.

Mr. Hicks's testimony was consistent with his written petition.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

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

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:

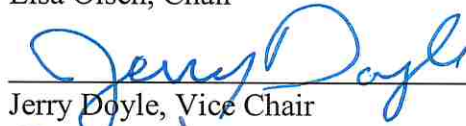
The Pacific County Board of Equalization makes a determination to uphold the assessed value of \$1,100 for the land and \$0 for the improvements, for a total value of \$1,100.

DATED 12/6/2023

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member



Pacific County BOARD OF EQUALIZATION

DECISION REGARDING WAIVER OF FILING DEADLINE - DISMISSAL

Property Owners: Yuko Nayaka; c/o Bartley W. Cavanaugh, Authorized Agent

Mailing Address: PO Box 1467
South Bend, WA 98586

Petition Number: 23-098

Parcel Number: 71001010007

Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its December 6, 2023 meeting to dismiss the above referenced petition based on petitioner not meeting the appeal filing deadline. This decision is based upon the attached Review for Approval or Dismissal. The Board's decision regarding waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. However, you may appeal dismissal of the petition.

NOTICE OF APPEAL

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

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



Board of Equalization Member



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 12/6/23

c: Pacific County Assessor's Office w/Attachment

PACIFIC COUNTY BOARD OF EQUALIZATION
REVIEW FOR APPROVAL OR DISMISSAL

Petition Number: 23-098

Property Owners: Yuko Nakaya; c/o Bartley W. Cavanaugh, Authorized Agent

Parcel Number: 71001010007

RECOMMENDATION TO BOARD OF EQUALIZATION:

☐ Grant Waiver of Filing Deadline & Process Petition

☒ Deny Waiver of Filing Deadline & Dismiss Petition

☐ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: The Assessor's Notice of Change of Value was mailed to the Taxpayer on June 1, 2023, with a filing deadline of July 3, 2023. The previous total assessed value was \$165,900, and the new total assessed value increased to \$208,800. Therefore, the Waiver of Filing Deadline requirements as stated in WAC 458-14-056(3) have not been satisfied, and the Petition should be dismissed.



Lisa Olsen, Board of Equalization Chair

11.30.23
Date