

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

MAY 23, 2023 @ 8:45 AM

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

1. Approve May 3, 2023 minutes
2. Consider approval of Hearing Examiner Eric Weston's Proposed Decisions and Board of Equalization Orders for the following hearing dates:
 - April 27, 2023
 - May 11, 2023
 - May 18, 2023*(2022 Session for taxes payable in 2023)*
3. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES
May 3, 2023 at 9:45 AM
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on May 3, 2023 at 9:45 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 9:45 a.m.

David Tobin moved to approve the April 11, 2023 minutes. Jerry Doyle seconded; motion carried.

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

- 22-042 Herbert & Kathryn Hauswald, Trustees; Hauswald Trust
- 22-077 Mary Jean Biatus
- 22-078 A&B DM Seaview Properties, LLC; c/o Douglas Rank, Authorized Agent
- 22-087 Richard Rank
- 22-088 Richard & Vickie Kim
- 22-089 Steven & Lorna Lathram
- 22-090 A&B Lee & Jean Mattson
- 22-093 Larry & Jolene Renteria
(2022 Session for Taxes Payable in 2023)

David Tobin moved to approve Hearing Examiner Eric Weston's recommendation regarding dismissal of the following petitions due to failure to meet filing deadline per WAC 458-14-056(3). Jerry Doyle seconded; motion carried.

- 22-096 A-D Steven & Evelyn Halus
- 22-097 David Gretzner
(2022 Session for Taxes Payable in 2023)

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**

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

WHEREAS, hearings with proper notification were conducted:

Thursday, April 27, 2023

Thursday, May 11, 2023

Thursday, May 18, 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 Proposed Decisions being recommended by the Hearing Examiner, duly appointed by this Board and acting in accordance with WAC 458-14-136, were recorded on the attached listing by the Clerk of the Board; and

WHEREAS, this Board has had the opportunity to examine the evidence submitted by the Hearing Examiner, and the Board must make the final determination on all petitions filed; now, therefore,

THE PACIFIC COUNTY BOARD OF EQUALIZATION HEREBY (1) approves the Hearing Examiner's Proposed Decisions and/or Board of Equalization Decisions in the attached listing as the final determination in accordance with WAC 458-14-136(5) with regard to the applicable taxpayer petitions to review property valuation determinations, (2) directs the Clerk of the Board to prepare the final orders, and (3) authorizes its Chair to validate each order by attaching his or her signature thereto.

PASSED by the Pacific County Board of Equalization meeting at South Bend, Washington, May 23, 2023, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**BOARD OF EQUALIZATION
PACIFIC COUNTY, WASHINGTON**



Lisa Olsen - Chair

County Commissioner, District #1



Jerry Doyle - Vice Chair

County Commissioner, District #3

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



David Tobin - Member

County Commissioner, District #2

Hearing Examiner Proposed Decision Resolution Attachment

Board of Equalization Decision Date: Tuesday, May 23, 2023

Hearing Date: Thursday, April 27, 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
22-016	McMurry, Ryan & Key	13070713019	Appealing	Sustained	\$116,700	\$531,000	\$0	\$647,700	\$116,700	\$531,000	\$0	\$647,700
22-036	Edwards, Steve & Sandra	74062000044	Appealing	Sustained	\$57,600	\$459,400	\$0	\$517,000	\$57,600	\$459,400	\$0	\$517,000
22-038	Fenton, Delbert & Victoria	10113342042	Appealing	Overruled - Reduced	\$69,800	\$222,000	\$0	\$291,800	\$69,800	\$183,200	\$0	\$253,000
22-041B	Harding, Caroline	13100891071	Appealing	Sustained	\$93,900	\$243,100	\$0	\$337,000	\$93,900	\$243,100	\$0	\$337,000
22-051	Michels, Vickie A.	13073333000	Appealing	Overruled - Reduced	\$78,200	\$83,100	\$0	\$161,300	\$78,200	\$33,000	\$0	\$111,200
22-052	Melby, Randy R.	71007022003	Appealing	Sustained	\$118,300	\$237,900	\$0	\$356,200	\$118,300	\$237,900	\$0	\$356,200
Hearing Date Totals:					\$534,500	\$1,776,500	\$0	\$2,311,000	\$534,500	\$1,687,600	\$0	\$2,222,100

Hearing Date: Thursday, May 11, 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
22-011	Eklund, Claes & Kathleen	73057000002	Appealing	Sustained	\$144,800	\$472,400	\$0	\$617,200	\$144,800	\$472,400	\$0	\$617,200
22-015	Gustin, Sherry L.	73026111002	Appealing	Sustained	\$88,100	\$27,000	\$0	\$115,100	\$88,100	\$27,000	\$0	\$115,100
22-026	Tomassene, Paul & Mary	73057000007	Appealing	Sustained	\$144,800	\$472,400	\$0	\$617,200	\$144,800	\$472,400	\$0	\$617,200
22-029	Vodden, James & Jennifer	73057000017	Appealing	Sustained	\$167,300	\$472,400	\$0	\$639,700	\$167,300	\$472,400	\$0	\$639,700
22-031	Bryant, Robert & Patricia	73057000005	Appealing	Sustained	\$144,800	\$472,400	\$0	\$617,200	\$144,800	\$472,400	\$0	\$617,200

Thursday, May 18, 2023

Hearing Date: Thursday, May 11, 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>
22-055	Rank, Sheila	73026111001	Appealing	Sustained	\$88,100	\$0	\$0	\$88,100	\$88,100	\$0	\$0	\$88,100
22-061	Sermone, Trustee, Diana	73057000023	Appealing	Sustained	\$189,800	\$473,400	\$0	\$663,200	\$189,800	\$473,400	\$0	\$663,200
22-094	Waltemate, Robert & Kimberly	11112292312	Appealing	Sustained	\$81,000	\$324,000	\$0	\$405,000	\$81,000	\$324,000	\$0	\$405,000
Hearing Date Totals:					\$1,048,700	\$2,714,000	\$0	\$3,762,700	\$1,048,700	\$2,714,000	\$0	\$3,762,700

Hearing Date: Thursday, May 18, 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>
22-012	Fairshon, Kevin & Margaret	14082833059	Appealing	Sustained	\$70,000	\$250,100	\$0	\$320,100	\$70,000	\$250,100	\$0	\$320,100
22-062	Slepian, Jeanette	73057000006	Appealing	Sustained	\$144,800	\$472,400	\$0	\$617,200	\$144,800	\$472,400	\$0	\$617,200
22-079	Davis, Mark & Laurie	74040000001	Appealing	Sustained	\$93,000	\$179,500	\$0	\$272,500	\$93,000	\$179,500	\$0	\$272,500
Hearing Date Totals:					\$307,800	\$902,000	\$0	\$1,209,800	\$307,800	\$902,000	\$0	\$1,209,800
BOE Totals:					\$1,891,000	\$5,392,500	\$0	\$7,283,500	\$1,891,000	\$5,303,600	\$0	\$7,194,600

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 18 HEARING TIME: START 9:00am END 9:30am

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

HEARING DATE: 4/27/2023

HEARING TIME: 09:00

PETITION NUMBER: 22-036

PROPERTY OWNERS: Steve & Sandra Edwards

PRESENT: YES ☒ NO ☐
via phone

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Kellie Moudry, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 74062000044

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$57,600.00	LAND	\$	LAND	\$ <u>50,000</u>
Improvement:	\$459,400.00	IMPR	\$	IMPR	\$ <u>375,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$517,000.00	TOTAL	\$	TOTAL	\$ <u>425,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>57,600</u>
IMPR	\$	<u>459,400</u>
PERS PROP	\$	
TOTAL	\$	<u>517,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Steve & Sandra Edwards

Mailing Address: PO Box 370
Ocean Park, WA 98640-

Other Parties:

Tax Parcel No(s): 74062000044

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-036

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: \$57,600.00
Assessor Improvement: \$459,400.00
TOTAL: \$517,000.00

Board of Equalization (BOE) Determination

BOE Land: \$57,600.00
BOE Improvement: \$459,400.00
TOTAL: \$517,000.00

Those in attendance at the hearing and findings:

Steve & Sandra Edwards, Petitioners, were present via a telephone conference call, and Kellie Moudry, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: **5/23/23**



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 – PROPOSED DECISION

Appellants: Steve and Sandra Edwards
Petition: 22-036
Parcel: 74062000044
Address: 23220 Birch Place, Ocean Park

Hearing: Thursday, April 27, 2023, 9:00 a.m.

Present at hearing:
Sandra and Steve Edwards, via telephone
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 12, 2022
Assessor's Answer, Filed April 3, 2023
Petitioner's Supplement, Filed April 10, 2023

Testimony given:
Steve and Sandra Edwards
Kellie Moudry

Assessor's determination:
Land: \$57,600
Improvements: \$459,400
Total: \$517,000

Taxpayer's estimate:
Land: \$50,000
Improvements: \$375,000
Total: \$425,000

Summation of evidence presented and findings of fact:
The subject property is a 1,758 square-foot, one-story residence with an 888 square-foot attached garage constructed in 2012 on a .31-acre parcel.

Mr. and Ms. Edwards contested the assessed value of their property and supported their argument with three property sales. The Edwards' cited properties sold for \$385,000, \$380,000 and \$520,000. Ms. Moudry replied that the appraisal was correct and supported her argument with three additional property sales for \$620,000, 348,000, and \$299,000.

The testimony at the hearing concerned how comparable the comparable sales were. The Petitioners said that the Assessor's comparable sale #1 on Mill Lane was not at all comparable, having five rather than .31 acres, a three-car garage rather than two, and a large shop.

Ms. Moudry replied that the Mill Lane property was quite comparable in size, quality and condition. She said that its larger land size and additional outbuilding space was reflected in its greater sales price of \$620,000 than the subject property's assessed value of \$517,000. The parties discussed relative values and conditions of the six comparable properties and the subject.

The six comparable houses averaged 1,463 square feet, 83 percent of the subject's size. The six comparable properties' average sales price was \$425,483, 82 percent of the subject's value as appraised by the assessor. The average cost per square foot of building area for the six comparable properties was \$236.76, 91 percent of the \$261.32 appraised value per square foot of building area. The parties generally agreed that the subject property was in as good condition if not better than the comparable properties.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The Petitioners came close to proving their estimated value by a preponderance of the evidence - more likely than not - but this is not the legal burden of proof required in this hearing.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$57,600 for the land and \$459,400 for the improvements, for a total value of \$517,000.

DATED MAY 18, 2023

ERIC WESTON
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 19 HEARING TIME: START 9:35am END 9:54am

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

HEARING DATE: 4/27/2023

PETITION NUMBER: 22-038

HEARING TIME: 09:30

PROPERTY OWNERS: Delbert & Victoria Fenton

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Kellie Moudry, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 10113342042

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION	PETITIONER'S VALUE
Land:	\$69,800.00	LAND \$ <u>69,800</u>	LAND \$
Improvement:	\$222,000.00	IMPR \$ <u>183,200</u>	IMPR \$
Pers Prop:	\$0.00	PERS PROP \$	PERS PROP \$
TOTAL:	\$291,800.00	TOTAL \$ <u>253,000</u>	TOTAL \$ <u>198,449</u>

NOTES: _____

PROPOSED DECISION:

____ ASSESSMENT UPHELD ☒ VALUE ADJUSTED:

LAND	\$	<u>69,800</u>
IMPR	\$	<u>183,200</u>
PERS PROP	\$	
TOTAL	\$	<u>253,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Delbert & Victoria Fenton

Mailing Address: 5640 SW Wilbard St
Portland, OR 97219-

Other Parties:

Tax Parcel No(s): 10113342042

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-038

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: \$69,800.00
Assessor Improvement: \$222,000.00
TOTAL: \$291,800.00

Board of Equalization (BOE) Determination

BOE Land: \$69,800.00
BOE Improvement: \$183,200.00
TOTAL: \$253,000.00

Those in attendance at the hearing and findings:

Delbert & Victoria Fenton, Petitioners, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: **5/23/23**



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 – PROPOSED DECISION

Appellants: Delbert and Victoria Fenton
Petition: 22-038
Parcel: 10113342042
Address: 125 Spruce Street, Ilwaco

Hearing: Thursday, April 27, 2023, 9:35 a.m.

Present at hearing:
Victoria and Delbert Fenton, Petitioners
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 12, 2022
Assessor's Answer, Filed April 3, 2023
Taxpayer Supplemental, Filed April 13, 2023

Testimony given:
Victoria Fenton
Kellie Moudry

Assessor's determination:
Land: \$69,800
Improvements: \$222,000
Total: \$291,800

Assessor's recommendation:
Land: \$69,800
Improvements: \$183,200
Total: \$253,000

Taxpayer's estimate:
Land:
Improvements:
Total: \$198,449

Summation of evidence presented and findings of fact:
The subject property is a 2,228 square-foot single-family residence built in 1895 on a .11-acre parcel in Ilwaco. It contains a small 375-square foot supplementary residence at the back of the home. The Assessor's Office last visited the property in 2020 and used mass-market adjustment for this cycle's valuation.

After the initial Taxpayer's Petition, Ms. Moudry re-evaluated the property and reduced her assessed value of \$291,800 to the recommended value \$253,000.

The Petitioner stated that the assessed value was in error because it failed to depreciate the house commensurate with its shoddy condition. Ms. Moudry requested and received photos from the Petitioner documenting the damage to the interior, and agreed to the reduction based on that evidence.

Those photos are included in the Petitioner's supplementary materials. The house is indeed in a state of disrepair. However, the Petitioner did not compare her impaired house with sales of any comparable properties. Ms. Fenton included a Redfin estimate, which is not admissible as to the property's value.

Ms. Moudry testified that her recommended value is based on the state of the property as depicted in the photographs supplied by Ms. Fenton.

Ms. Moudry provided a set of comparable property sales that were comparable except as to quality and condition. Her proposed valuation places the assessed value per square foot of interior space as \$82.23, half of the average of her comparables at \$174.52.

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

When Ms. Moudry conceded that her original assessed value was in error and offered a lower recommended value, she also removed the presumption that both her original assessment and her recommended value were accurate. Her concession changed the burden of proof from “clear and convincing” to “more likely than not.”

The Petitioners, Mr. and Ms. Fenton, failed to meet this lower burden of proving more likely than not that the corrected assessed value is in error. While they were successful in proving the many issues faced with rehabilitating this property, they did not tie those issues and characteristics with any comparable property sales. The value of the subject property is determined in comparison with the sales price of similarly old shabby properties.

Mr. and Ms. Fenton provided no such comparison. Ms. Moudry did, and it was convincing.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization reduce the assessed value to the Assessor’s recommendation of \$69,800 for the land and \$183,200 for the improvements, for a total value of \$253,000.

DATED MAY 18 2023

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 20 HEARING TIME: START 10:00am END 10:26am

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

HEARING DATE: 4/27/2023

PETITION NUMBER: 22-016

HEARING TIME: 10:00

PROPERTY OWNERS: Ryan & Key McMurry

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Kellie Maudry, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 13070713019

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$116,700.00	LAND	\$	LAND	\$
Improvement:	\$531,000.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$647,700.00	TOTAL	\$	TOTAL	\$ <u>580,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>116,700</u>
IMPR	\$	<u>531,000</u>
PERS PROP	\$	
TOTAL	\$	<u>647,700</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Ryan & Key McMurry

Mailing Address: PO Box 206
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 13070713019

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-016

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

Assessor's Determination

Assessor Land: \$116,700.00
Assessor Improvement: \$531,000.00
TOTAL: \$647,700.00

Board of Equalization (BOE) Determination

BOE Land: \$116,700.00
BOE Improvement: \$531,000.00
TOTAL: \$647,700.00

Those in attendance at the hearing and findings:

Ryan McMurry, Petitioner, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellant: Ryan McMurry
Petition: 22-016
Parcel: 13070713019
Address: 550 Mill Creek Road, Raymond

Hearing: Thursday, April 27, 2023, 10:00 a.m.

Present at hearing:
Ryan McMurry, Petitioner
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 12, 2022
Assessor's Answer, Filed April 3, 2023

Testimony given:
Ryan McMurry
Kellie Moudry

Assessor's determination:
Land: \$116,700
Improvements: \$531,000
Total: \$647,700

Taxpayer's estimate:
Land: \$
Improvements: \$
Total: \$580,000

Summation of evidence presented and findings of fact:
The subject property is a 2,820 square-foot single-family residence with a 1,076 square-foot finished basement constructed in 2005 on a 6.65-acre creek-front parcel. The Petitioner designed and built the house himself.

Mr. McMurry presented an appraisal by Shawn Anderson of Evergreen Appraisals LLC prepared for Mr. McMurry's dissolution litigation that valued the property at \$580,000 as of May 12, 2022. This appraisal did not address the property's value on January 1, 2022, the subject of this hearing. Mr. Anderson's appraisal valued the subject property in comparison with nine other properties sold between July 2021 and March 2022. These comparable properties varied widely from the subject property and from each other. Total site area varied from 2,000 square feet, #1, to 17 acres, #4. Age of construction varied from 16, #7, to 115 years, #9, but averaged at 81 years - significantly higher than the subject's 16 year life. The appraiser claimed to compare these various properties by adjusting the value up or down for at least 17 functions, from lot

location to landscaping quality. These adjustments varied between 18.9 percent of sales price, #4, to 124.8 percent, #1, all increasing this appraiser's value over the sales price. This appraisal contained no guide as to how these adjustments were identified or applied, and no rhyme or reason that would make the conclusion believable from the data. It was a 'block box' that purported to compare the great variety of attributes of these widely different properties.

Both the Petitioner and the Assessor face the same problem, establishing a value by comparing the subject property with recent sales when the number of sales of similar properties is few. The fewer the number, the less accurate the statistical comparison.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. His appraisal relied on comparing too many dissimilar properties based on formulas that were obscure.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$116,700 for the land and \$531,000 for the improvements, for a total value of \$647,700.

DATED MAY 18 2023



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 21 HEARING TIME: START 10:50am END 11:15am

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

HEARING DATE: 4/27/2023

PETITION NUMBER: 22-051

HEARING TIME: 11:00

PROPERTY OWNERS: Vickie A. Michels

PRESENT: YES _____ NO ☒

Gary Michels, Authorized Agent

yes ✓

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Kellie Moudry, Appraiser

PRESENT: YES ☒ NO _____

PARCEL: 13073333000

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$78,200.00	LAND	\$	LAND	\$ <u>78,200</u>
Improvement:	\$83,100.00	IMPR	\$	IMPR	\$ <u>33,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$161,300.00	TOTAL	\$	TOTAL	\$ <u>111,200</u>

NOTES: _____

PROPOSED DECISION:

____ ASSESSMENT UPHELD ☒ VALUE ADJUSTED:

LAND	\$	<u>78,200</u>
IMPR	\$	<u>33,000</u>
PERS PROP	\$	
TOTAL	\$	<u>111,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Vickie A. Michels

Mailing Address: PO Box 154
Menlo, WA 98561-

Other Parties:

Tax Parcel No(s): 13073333000

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-051

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: \$78,200.00
Assessor Improvement: \$83,100.00
TOTAL: \$161,300.00

Board of Equalization (BOE) Determination

BOE Land: \$78,200.00
BOE Improvement: \$33,000.00
TOTAL: \$111,200.00

Those in attendance at the hearing and findings:

Geary Michels, Authorized Agent for Petitioner, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Vickie A. Michels
Petition: 22-051
Parcel: 13073333000
Address: 49 Lebam Road, Lebam

Hearing: Thursday, April 27, 2023, 10:50 a.m.

Present at hearing:
Geary Michels, Authorized Agent
Kellie Moudry, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 9, 2022
Assessor's Answer, Filed April 3, 2023
Taxpayer's Supplement, Filed April 4, 2023

Testimony given:
Geary Michels
Kellie Moudry

Assessor's determination:
Land: \$78,200
Improvements: \$83,100
Total: \$161,300

Taxpayer's estimate:
Land: \$78,200
Improvements: \$33,000
Total: \$111,200

Summation of evidence presented and findings of fact:
The subject property is a 1,092 square-foot, single-family residence built in 1930 on a 9.4-acre riverfront parcel. Six acres are in the Designated Forest Land Program. The property also has a 480 square-foot detached garage and a 1,104 square-foot pole building.

The Appraiser based the valuation on the residence being in fair quality and in fair+ condition.

Mr. Michels testified that the property was last occupied 33 years ago. He testified that the well is dry and that neighbors have been unable to drill to get to potable water. He testified that the septic system has failed, and may not have ever been anything other than a pipe leading out into a field.

The Appraiser's reply offered five recent property sales that she said were comparable and justified the valuation. None were obviously uninhabitable and only one had been recently vacant "for many years." The Petitioner's Exhibit 2 contains the Assessor's TaxSifter information for that vacant property on Willapa First. This shows that there was a building permit issued for a heat pump on June 6, 2022, six months after its sale. One can reasonably conclude that this formerly vacant house was habitable to justify the heat. This reply also assumed that the residence was occasionally occupied because it still had electrical power. Mr. Michels testified that the power was there for farm use. The Appraiser was unaware of the failed septic system.

If the County Health Department or Department of Community Development caught wind of the failed septic system on the subject property, they would prohibit occupation.

Given this septic failure, the age of the building and its systems, its 33 year period of vacancy, and its post and pier foundation, the structure has reached the end of its useful life.

When asked whether there was a separate category of buildings as "derelict," Ms. Moudry said that the closest category was to depreciate the value of the residence. Based upon the evidence, this former residence should be depreciated to the cost of safely demolishing it.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has met her burden of proving by clear, cogent and convincing evidence that the Assessor’s valuation is in error. The residence has been unoccupied for 33 years. It has no working septic system and as such it is legally uninhabitable. The Petitioner convincingly proved that the cost of rehabilitating this structure was greater than its value and should instead be safely demolished.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization grant the Petitioner’s request to lower the assessed value to \$78,200 for the land and \$33,000 for the improvements, for a total value of \$111,200.

DATED MAY 18 2023



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 22 HEARING TIME: START 1:30pm END 1:46pm

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

HEARING DATE: 4/27/2023

HEARING TIME: 13:30

PETITION NUMBER: 22-041B

PROPERTY OWNERS: Caroline Harding

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Christina Westerbak Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 13100891071

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$93,900.00	LAND	\$	LAND	\$ <u>50,000</u>
Improvement:	\$243,100.00	IMPR	\$	IMPR	\$ <u>200,700</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$337,000.00	TOTAL	\$	TOTAL	\$ <u>250,700</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>93,900</u>
IMPR	\$	<u>243,100</u>
PERS PROP	\$	
TOTAL	\$	<u>337,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Caroline Harding

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

Other Parties:

Tax Parcel No(s): 13100891071

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-041B

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: \$93,900.00
Assessor Improvement: \$243,100.00
TOTAL: \$337,000.00

Board of Equalization (BOE) Determination

BOE Land: \$93,900.00
BOE Improvement: \$243,100.00
TOTAL: \$337,000.00

Those in attendance at the hearing and findings:

Caroline Harding, Petitioner, and Christina Westerback, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



Chairperson (or Authorized Designee)



Clerk of the Board of Equalization

NOTICE OF APPEAL

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PACIFIC COUNTY BOARD OF EQUALIZATION – PROPOSED DECISION

Appellant: Caroline Harding, Trustee; Caroline Harding Living Trust

Petition: 22-041B

Parcel: 13100891071

Address: 471 Bay Center Road, South Bend

Hearing: Thursday, April 27, 2023, 1:30 p.m.

Present at hearing:

Caroline Harding, Petitioner

Christina Westerback, Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 6, 2022

Assessor's Answer, Filed March 30, 2023

Taxpayer's Supplementary Photographs, Filed April 24, 2023, with approval by Appraiser

Testimony given:

Caroline Harding

Christina Westerback

Assessor's determination:

Land: \$93,900

Improvements: \$243,100

Total: \$337,000

Taxpayer's estimate:

Land: \$50,000

Improvements: \$200,700

Total: \$250,700

Summation of evidence presented and findings of fact:

The subject property is a 2,130 square-foot single-family residence built in 1905 on 2.44 acres. It was partially remodeled in 2008. The subject property also has an 864 square-foot detached garage and a 400-square foot barn.

Ms. Harding's petition is based on the poor quality of the property and its many issues. She stated that the upstairs of the property was unfinished and is used for storage. Her supplementary photographs document the problems with insulation and carpentry trim. She testified that the house needs roof repair.

Ms. Westerback testified that she knew the inferior quality and condition of the property as proven by Ms. Harding and that this bad condition was factored into the assessed value. She supplied examples of sales of comparable properties and they were in fact comparable and

supported her assessed value of the subject property. Ms. Harding took issue with these comparable properties as being distant from hers, but did not provide any closer examples.

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 in her burden to prove by clear, cogent and convincing evidence that the Assessor’s valuation of her property is in error. The Appraiser testified that she knew the condition of the property when she valued it, and that no further depreciation was warranted. The Petitioner did not attempt to prove the merit of her appeal with evidence of comparable sales of similarly impaired residences, but instead cited the deteriorated condition of her house.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$93,900 for the land and \$243,100 for the improvements, for a total value of \$337,000.

DATED MAY 18 2023


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 23 HEARING TIME: START 1:51pm END 2:35pm

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

HEARING DATE: 4/27/2023

PETITION NUMBER: 22-052

HEARING TIME: 14:00

PROPERTY OWNERS: Randy R. Melby

PRESENT: YES ☒ NO ☐

Victoria Stickney - wife and property manager yes ☒
Anna Golbov - caretaker / lives at property yes ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

christina westerback, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 71007022003

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 4/27/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$118,300.00	LAND	\$	LAND	\$ <u>118,300</u>
Improvement:	\$237,900.00	IMPR	\$	IMPR	\$ <u>210,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$356,200.00	TOTAL	\$	TOTAL	\$ <u>328,300</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>118,300</u>
IMPR	\$	<u>237,900</u>
PERS PROP	\$	
TOTAL	\$	<u>356,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Randy R. Melby

Mailing Address: 1222 Quincy St
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007022003

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-052

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: \$118,300.00
Assessor Improvement: \$237,900.00
TOTAL: \$356,200.00

Board of Equalization (BOE) Determination

BOE Land: \$118,300.00
BOE Improvement: \$237,900.00
TOTAL: \$356,200.00

Those in attendance at the hearing and findings:

Randy Melby, Petitioner, Victoria Stickney, Wife and Property Manager, and Anna Golbov, Resident and Property Caretaker, were present via a telephone conference call, and Christina Westerback, Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, April 27, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Randy R. Melby
Petition: 22-052
Parcel: 71007022003
Address: 1222 Quincy Street, South Bend

Hearing: Thursday, April 27, 2023, 1:57 p.m.

Present at hearing:
Randy Melby, Petitioner, via telephone
Victoria Stickney, Wife and Property Manager, via telephone
Anna Golbo, Resident and Property Caretaker, via telephone
Christina Westerback, Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 12, 2022
Assessor's Answer, Filed March 29, 2023

Testimony given:
Randy Melby
Victoria Stickney
Anna Golbo
Christina Westerback

Assessor's determination:
Land: \$118,300
Improvements: \$237,900
Total: \$356,200

Taxpayer's estimate:
Land: \$118,300
Improvements: \$210,000
Total: \$328,300

Summation of evidence presented and findings of fact:
The subject property is a 1,112 square-foot single-family residence built in 1940 on .61 acre. It includes an 1,836 square-foot boat garage with a private dock and riverfront bulkhead. The Petitioner bought the property in October 2020 for \$395,000, but that price includes four other adjoining parcels not subject to this Petition, two of which are tideland parcels. The total assessed value for the five parcels included in the sale is \$396,700.

The Petitioner cited five reasons for his appeal: 1) There aren't enough comparable sales within the five year period for a large enough sample size for accurate valuation; 2) "No information was given with our 'Assessor's Notice of Change of Value' as to how our property value was

determined, making our search for comps . . . based on similar metrics used by the Assessor's Office unreliable"; 3) "When looking for comps based on lot size, square footage, property, and buildings, our assessed value was much higher than other properties." 4) "The only improvement made since purchase in 2020 was installing a mini-split heat pump"; and 5) "Fences and sheds are rotting and falling down due to age and poor maintenance by previous owner, lowering overall condition of the property and buildings."

Ms. Westerback stated in the Assessor's Answer to Real Property Petition that "The petitioner notes in their petition concern for values on rotten sheds & fencing. There is no added value for the fencing and the sheds are valued at a minimal flat value of \$1500 each."

Ms. Stickney testified that the Assessor was generally unresponsive to their petition, and in particular Answer #10 was left blank, making it impossible for her to reconcile where the numbers were coming from on the Assessor's chart. Ms. Stickney said that the Assessor was incorrectly using the subject property as a comparative property sale. The Assessor was not in fact incorrectly using the subject property as a comparative property sale, but was instead placing the subject property on the chart to allow comparison.

Ms. Stickney complained that the Assessor's comparable sales occurred too far back in time. Ms. Stickney asked why other Eklund Park sales were not included in the Assessor's table of comparable sales. Ms. Westerback replied that they were not in fact comparable sales, as one was an estate sale and another was outside the relevant date range. Ms. Stickney asked to appeal the rejection of these sales. Ms. Stickney took issue that Comparable Sale #6 did not include the basement area and so it deflated the value by half. Ms. Stickney criticized the table of comparable properties as having no entry #3. Ms. Westerback apologized for lacking a #3. Ms. Stickney asked whether Comparable Sale #5 was adjusted to make it more comparable and Ms. Westerback said, "No." When asked to explain her answer, Ms. Westerback declined.

Ms. Stickney asked Ms. Westerback whether any of the comparable property sales were later the subject of property tax valuation appeals, arguing that if they were then the drop in their value should be reflected in a drop in her value. Ms. Westerback declined to answer. Ms. Stickney's question fails to understand that the comparable sales set the value based on the actual arms-length purchase price. Whether its tax value was later appealed is irrelevant to the analysis.

Mr. Melby testified that Ms. Golbov received a letter saying that the value of the property increased because they had cleared brush. Ms. Golbov testified that she had not cleared brush other than windfall tree limbs. Ms. Westerback testified that clearing brush does not affect value.

Ms. Stickney repeated her assertion that because the Assessor's Answer was incomplete, Ms. Stickney could not properly address the inaccuracy of the method or result of the Assessor's valuation.

Ms. Stickney failed to appreciate that by law the Assessor is presumed correct. Just as a criminal defendant is presumed innocent and need not present any case whatsoever, the Assessor is presumed correct and legally need not answer unless and until the Petitioner overcomes the

presumption by 'clear, cogent and convincing' evidence. The alleged incompleteness of her response is no basis for an appeal. Ms. Stickney otherwise had no evidence that the assessed value was either unfair or biased as she contended.

It is true as Ms. Stickney raises in point #1 that there are few comparable sales but the law tasks the Assessor's Office to value parcels despite the small size of the sample pool. As for point #2, there is no requirement that the Assessor's Office provide additional information with its Notice of Change of Value. The Assessor's Office and the State of Washington provide information on how property value is determined in other sources.

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. Criticism of the Assessor's response to the petition is not a valid criticism of the assessed value.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$118,300 for the land and \$237,900 for the improvements, for a total value of \$356,200.

DATED MAY 18 2023



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 25 HEARING TIME: START 9:30^{am} END 9:40^{am}

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

HEARING DATE: 5/11/2023

HEARING TIME: 09:30

PETITION NUMBER: 22-094

PROPERTY OWNERS: Robert & Kimberly
Waltemate

PRESENT: YES ☒ NO ☐

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

PRESENT: YES ☐ NO ☒

Kelvie Maudry + Christina Westerbeak - Appraisers - Present ☒
PARCEL: 11112292312 LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$81,000.00	LAND	\$	LAND	\$ <u>34,000</u>
Improvement:	\$324,000.00	IMPR	\$	IMPR	\$ <u>290,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$405,000.00	TOTAL	\$	TOTAL	\$ <u>324,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>81,000</u>
IMPR	\$	<u>324,000</u>
PERS PROP	\$	
TOTAL	\$	<u>405,000</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Robert & Kimberly Waltemate

Mailing Address: PO Box 1342
Long Beach, WA 98631-

Other Parties:

Tax Parcel No(s): 11112292312

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-094

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

Assessor's Determination

Assessor Land: \$81,000.00
Assessor Improvement: \$324,000.00
TOTAL: \$405,000.00

Board of Equalization (BOE) Determination

BOE Land: \$81,000.00
BOE Improvement: \$324,000.00
TOTAL: \$405,000.00

Those in attendance at the hearing and findings:

Robert Waltemate, Petitioner, and Connie Williams, Chief Appraiser of the Assessor's Office, were present at the hearing. Kellie Moudry and Christina Westerback, Appraisers of the Assessor's Office, were present as observers. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: **5/23/23**



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 – PROPOSED DECISION

Appellants: Robert and Kimberly Waltemate

Petition: 22-094

Parcel: 11112292312

Address: 16507 Sandridge Road, Long Beach

Hearing: Thursday, May 11, 2023, 9:30 a.m.

Present at hearing:

Robert Waltemate, Petitioner

Connie Williams, Chief Appraiser

Kellie Moudry, Appraiser

Christina Westerback, Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 8, 2022

Petitioners' Supplement, Filed March 19, 2023

Assessor's Answer, Filed April 4, 2023

Testimony given:

Robert Waltemate

Connie Williams

Assessor's determination:

Land: \$81,000

Improvements: \$324,000

Total: \$405,000

Taxpayer's estimate:

Land: \$34,000

Improvements: \$290,000

Total: \$324,000

Summation of evidence presented and findings of fact:

The subject property is a 1,442 square-foot residence with a 900 square-foot attached garage constructed in 1997 on a 1.03-acre parcel. There is also a 1,296 square-foot barn with a 648 square-foot unfinished upper floor area.

Robert Waltemate testified that the essence of his petition was that the assessed value was in error because the upstairs of his barn was unfinished and that the sole heating source for the house was a woodburning stove - no central heating.

Ms. Williams testified that she was aware of the unfinished character of the upstairs to the barn. She said that while her report noted that while the upstairs could be turned into something, it remained unfinished. She also said that when she valued the place she understood that it had no utilities, including no central heat, so that was reflected in the valuation.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet his burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The Petitioner did not present evidence through comparable property sales that the assessed value was wrong, but instead noted deficiencies in

the quality of the property. Because the assessed value included these deficiencies and because the Assessor is legally presumed accurate, the petition fails.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$81,000 for the land and \$324,000 for the improvements, for a total value of \$405,000.

DATED MAY 18 2023

ERIC WESTON
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 216 HEARING TIME: START 10:08am END 10:09am

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-015

HEARING TIME: 10:00

PROPERTY OWNERS: Sherry L. Gustin

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams Chief Appraiser

PRESENT: YES ☒ NO _____

Kellie Moudry + Christina Westerback, Appraisers - present

PARCEL: 73026111002

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$88,100.00	LAND	\$	LAND	\$ <u>68,500</u>
Improvement:	\$27,000.00	IMPR	\$	IMPR	\$ <u>21,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$115,100.00	TOTAL	\$	TOTAL	\$ <u>89,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>88,100</u>
IMPR	\$	<u>27,000</u>
PERS PROP	\$	
TOTAL	\$	<u>115,100</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Sherry L. Gustin

Mailing Address: PO Box 2135
Wenatchee, WA 98807-

Other Parties:

Tax Parcel No(s): 73026111002

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-015

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

Assessor's Determination

Assessor Land: \$88,100.00
Assessor Improvement: \$27,000.00
TOTAL: \$115,100.00

Board of Equalization (BOE) Determination

BOE Land: \$88,100.00
BOE Improvement: \$27,000.00
TOTAL: \$115,100.00

Those in attendance at the hearing and findings:

Sherry Gustin, Petitioner, was not present at the hearing. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing, along with Kellie Moudry and Christina Westerback, Appraisers of the Assessor's Office, as observers. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellant: Sherry L. Gustin
Petition: 22-0115
Parcel: 73026111002
Address: 3607 N Place, Seaview

Hearing: Thursday, May 11, 2023, 10:07 a.m.

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

Documents in evidence:
Taxpayer Petition, Filed August 29, 2022
Assessor's Answer, Filed February 24, 2023

Testimony given:
Connie Williams

Assessor's determination:
Land: \$88,100
Improvements: \$27,000
Total: \$115,100

Taxpayer's estimate:
Land: \$68,500
Improvements: \$21,000
Total: \$89,500

Summation of evidence presented and findings of fact:
The subject property is a pair of adjacent lots totaling .22 acre in a Community Commercial zone. One lot fronts the highway and is undeveloped. The other lot has a 1,536 square-foot garage style storage building.

Ms. Gustin's petition argued that: 1) There have been no comparable sales in the Long Beach area; 2) There have been no changes to the property; and 3) There have been no infrastructure or municipal improvements to the property. In support of argument #1, Ms. Gustin provided the results of a search of county records that had no matches. Ms. Gustin's search was for sales within the date range of 8/22/2021 to 8/22/2022 rather than for the statutory period of five years from the valuation date of January 1, 2022 - January 1, 2017 to now. Her search also used DOR codes that would have greatly limited the number of responses. In short, she was not casting her net wide enough to get results that she could later pare down.

Ms. William's testified that the subject property is at the south end of Seaview in a Community Commercial zone, so the comparable property sales that she used were also commercial properties. She said that the comparable sales proved that her valuation was well within the market value.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet her burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. Her offer of proof was that she could find no proof to substantiate the assessed value. The fact that the property had not been improved since the

last valuation was uncontested. However, the Assessor based the tax valuation on that unchanged condition.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$88,100 for the land and \$27,000 for the improvements, for a total value of \$115,100.

DATED MAY 18 2023


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 28 HEARING TIME: START 10:33am END 10:35am

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

HEARING DATE: 5/11/2023

HEARING TIME: 10:30

PETITION NUMBER: 22-055

PROPERTY OWNERS: Sheila Rank

PRESENT: YES _____ NO ☒

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES _____ NO ☒

Connie Williams, Chief Appraiser
Kelise Moudry + Christina Westerback, Appraisers - present ☒

PRESENT: YES ☒ NO _____

PARCEL: 73026111001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$88,100.00	LAND	\$	LAND	\$ <u>68,500</u>
Improvement:	\$0.00	IMPR	\$	IMPR	\$
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$88,100.00	TOTAL	\$	TOTAL	\$ <u>68,500</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>88,100</u>
IMPR	\$	
PERS PROP	\$	
TOTAL	\$	<u>88,100</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Sheila Rank

Mailing Address: 415 S 17th Ave
Yakima, WA 98902-

Other Parties:

Tax Parcel No(s): 73026111001

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-055

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

Assessor's Determination

Assessor Land: \$88,100.00
Assessor Improvement: \$0.00
TOTAL: \$88,100.00

Board of Equalization (BOE) Determination

BOE Land: \$88,100.00
BOE Improvement: \$0.00
TOTAL: \$88,100.00

Those in attendance at the hearing and findings:

Sheila Rank, Petitioner, was not present at the hearing. Connie Williams, Chief Appraiser of the Assessor's Office, was present at the hearing, along with Kellie Moudry and Christina Westerback, Appraisers of the Assessor's Office, as observers. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellant: Sheila A. Rank
Petition: 22-055
Parcel: 73026111001
Address: 3616 Pacific Way, Seaview

Hearing: Thursday, May 11, 2023, 10:33 a.m.

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

Documents in evidence:
Taxpayer Petition, Filed August 22, 2022
Assessor's Answer, Filed March 9, 2023

Testimony given:
Connie Williams

Assessor's determination:
Land: \$88,100
Improvements:
Total: \$88,100

Taxpayer's estimate:
Land: \$68,500
Improvements:
Total: \$68,500

Summation of evidence presented and findings of fact:
The subject property is a pair of adjacent undeveloped lots in a Community Commercial zone, one fronting the highway and the other behind it.

Ms. Rank's petition challenged the valuation of her property with a set of property sales that she said were comparable and of much lower value. She said that, "No development has been done on this property. No commercial (new or additions) have been done in the vicinity of this property. 2 new single family structures within 2 blocks, however no street or curbing improvements have been made. This property has not increased 28.6% as your 2022 Assessed Value notice indicates. 1 of the new structures have a 'view'. My parcel is non-view."

Ms. Williams testified similarly to her written response, that the property sales provided as comparable by the Petitioner were not in a commercial zone at the south end of the Peninsula, but were instead in the residential zone of Surfside Estates much farther north. She said that she

provided a zoning map to illustrate that the subject property was totally within the Community Commercial zone.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioner has failed to meet her burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The sales price of Surfside Estate properties is of little help in establishing the valuation of commercial property in the Seaview area. The fact that the property has not changed since the previous valuation is intrinsic to the current valuation.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$88,100 for the land with no improvements, for a total value of \$88,100.

DATED MAY 18 2023


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 29 HEARING TIME: START 11:02am END 11:03 am

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-011

HEARING TIME: 11:00

PROPERTY OWNERS: Claes & Kathleen Eklund

PRESENT: YES _____ NO ☒

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

PRESENT: YES _____ NO ☒

PRESENT: YES ☒ NO _____

PARCEL: 73057000002

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$144,800.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$472,400.00	IMPR	\$	IMPR	\$ <u>302,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$617,200.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>144,800</u>
IMPR	\$	<u>472,400</u>
PERS PROP	\$	
TOTAL	\$	<u>617,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Claes & Kathleen Eklund

Mailing Address: PO Box 580
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73057000002

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-011

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: \$144,800.00
Assessor Improvement: \$472,400.00
TOTAL: \$617,200.00

Board of Equalization (BOE) Determination

BOE Land: \$144,800.00
BOE Improvement: \$472,400.00
TOTAL: \$617,200.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Claes and Kathleen Eklund
Petition: 22-011
Parcel: 73057000002
Address: 3252 Overlook Loop, Ilwaco

Hearing: Thursday, May 11, 2023, 11:02 a.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 8, 2022
Assessor's Answer, Filed March 7, 2023

Testimony given:
None

Assessor's determination:
Land: \$144,800
Improvements: \$472,400
Total: \$617,200

Taxpayer's estimate:
Land: \$111,000
Improvements: \$362,100
Total: \$473,100

Summation of evidence presented and findings of fact:
The subject property is a 2,764 square-foot, two-story duplex residence with an attached garage constructed in 2006 on a .15-acre parcel overlooking Baker Bay.

Claes and Kathleen Eklund challenge the valuation of their property by citing two sales of nearly identical properties in March and June of 2020. Their property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioners, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the sales prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sale prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The average

price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that properties similar to the Petitioners’ property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$617,200 is entirely appropriate. The Petitioners have not proven their case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$144,800 for the land and \$472,400 for the improvements, for a total value of \$617,200.

DATED MAY 18 2023


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 30 HEARING TIME: START 1:02pm END 1:03pm

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-026

HEARING TIME: 13:00

PROPERTY OWNERS: Paul & Mary Tomassene

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor
Connie Williams Chief Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES ✓ NO _____

PARCEL: 73057000007

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$144,800.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$472,400.00	IMPR	\$	IMPR	\$ <u>362,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$617,200.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>144,800</u>
IMPR	\$	<u>472,400</u>
PERS PROP	\$	
TOTAL	\$	<u>617,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Paul & Mary Tomassene

Mailing Address: 15850 SE 329th Ave
Boring, OR 97009-

Other Parties:

Tax Parcel No(s): 73057000007

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-026

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: \$144,800.00
Assessor Improvement: \$472,400.00
TOTAL: \$617,200.00

Board of Equalization (BOE) Determination

BOE Land: \$144,800.00
BOE Improvement: \$472,400.00
TOTAL: \$617,200.00

Those in attendance at the hearing and findings:

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

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Paul and Mary Tomassene
Petition: 22-026
Parcel: 73057000007
Address: 3242 Overlook Loop, Ilwaco

Hearing: Thursday, May 11, 2023, 1:02 p.m.

Present at hearing:
Connie Williams, Chief Appraiser

Documents in evidence:
Taxpayer Petition, Filed September 9, 2022
Assessor's Answer, Filed March 7, 2023

Testimony given:
Connie Williams

Assessor's determination:
Land: \$144,800
Improvements: \$472,400
Total: \$617,200

Taxpayer's estimate:
Land: \$111,000
Improvements: \$362,100
Total: \$473,100

Summation of evidence presented and findings of fact:
The subject property is a 2,764 square-foot, two-story duplex residence with an attached garage constructed in 2006 on a .15-acre parcel overlooking Baker Bay.

Paul and Mary Tomassene challenge the valuation of their property by citing two sales of nearly identical properties in March and June of 2020. Their property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioners, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the sales prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sale prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The average

price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that properties similar to the Petitioners’ property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$617,200 is entirely appropriate. The Petitioners have not proven their case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$144,800 for the land and \$472,400 for the improvements, for a total value of \$617,200.

DATED MAY 18 2023

Eric Weston
Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 31 HEARING TIME: START 1:32pm END 1:33pm

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-029

HEARING TIME: 13:30

PROPERTY OWNERS: James & Jennifer Vodden

PRESENT: YES _____ NO ☒

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

PRESENT: YES _____ NO ☒

PRESENT: YES _____ NO ☒

PARCEL: 73057000017

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$167,300.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$472,400.00	IMPR	\$	IMPR	\$ <u>362,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$639,700.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>167,300</u>
IMPR	\$	<u>472,400</u>
PERS PROP	\$	
TOTAL	\$	<u>639,700</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): James & Jennifer Vodden

Mailing Address: 1941 SW Dickinson Lane
Portland, OR 97219-

Other Parties:

Tax Parcel No(s): 73057000017

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-029

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

Assessor's Determination

Assessor Land: \$167,300.00
Assessor Improvement: \$472,400.00
TOTAL: \$639,700.00

Board of Equalization (BOE) Determination

BOE Land: \$167,300.00
BOE Improvement: \$472,400.00
TOTAL: \$639,700.00

Those in attendance at the hearing and findings:

James & Jennifer Vodden, Petitioners, were not present at the hearing, nor was a representative of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: James and Jennifer Vodden
Petition: 22-029
Parcel: 73057000017
Address: 3222 Overlook Loop, Ilwaco

Hearing: Thursday, May11, 2023, 1:32 p.m.

Present at hearing:
No one

Documents in evidence:
Taxpayer Petition, Filed September 8, 2022
Assessor's Answer, Filed March 7, 2023

Testimony given:
None

Assessor's determination:
Land: \$167,300
Improvements: \$472,400
Total: \$639,700

Taxpayer's estimate:
Land: \$111,000
Improvements: \$362,100
Total: \$473,100

Summation of evidence presented and findings of fact:
The subject property is a 2,764 square-foot, two-story duplex residence with an attached garage constructed in 2006 on a .14-acre parcel overlooking Baker Bay.

James and Jennifer Vodden challenge the valuation of their property by citing two sales of nearly identical properties in March and June of 2020. Their property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioners, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the 2020 sales prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sale prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The

average price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that properties similar to the Petitioners’ property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$639,700 is entirely appropriate. The Petitioners have not proven their case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$167,300 for the land and \$472,400 for the improvements, for a total value of \$639,700.

DATED MM 18 2023

Eric Weston

Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 32 HEARING TIME: START 2:03pm END 2:04pm

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-031

HEARING TIME: 14:00

PROPERTY OWNERS: Robert & Patricia Bryant

PRESENT: YES _____ NO ☒

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

PRESENT: YES _____ NO ☒

PRESENT: YES _____ NO ☒

PARCEL: 73057000005

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$144,800.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$472,400.00	IMPR	\$	IMPR	\$ <u>362,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$617,200.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>144,800</u>
IMPR	\$	<u>472,400</u>
PERS PROP	\$	
TOTAL	\$	<u>617,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Robert & Patricia Bryant

Mailing Address: PO Box 422
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73057000005

Assessment Year: 2022 (Taxes Payable in 2023) Petition Number: 22-031

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: \$144,800.00
Assessor Improvement: \$472,400.00
TOTAL: \$617,200.00

Board of Equalization (BOE) Determination

BOE Land: \$144,800.00
BOE Improvement: \$472,400.00
TOTAL: \$617,200.00

Those in attendance at the hearing and findings:

Robert & Patricia Bryant, Petitioners, were not present at the hearing, nor was a representative of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: **5/23/23**



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 – PROPOSED DECISION

Appellants: Robert and Patricia Bryant

Petition: 22-031

Parcel: 73057000005

Address: 3246 Overlook Loop, Ilwaco

Hearing: Thursday, May 11, 2023, 2:03 p.m.

Present at hearing:

No one

Documents in evidence:

Taxpayer Petition, Filed September 12, 2022

Assessor's Answer, Filed March 7, 2023

Testimony given:

None

Assessor's determination:

Land: \$144,800

Improvements: \$472,400

Total: \$617,200

Taxpayer's estimate:

Land: \$111,000

Improvements: \$362,100

Total: \$473,100

Summation of evidence presented and findings of fact:

The subject property is a 2,764 square-foot, two-story duplex residence with an attached garage constructed in 2006 on a .16-acre parcel overlooking Baker Bay.

Patricia and Robert Bryant challenge the valuation of their property by citing two sales of nearly identical properties in March and June of 2020. Their property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioners, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the sales prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sale prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The average

price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

Conclusions of Law:

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

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

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

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

The Petitioners have failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that properties similar to the Petitioners’ property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$617,200 on January 1, 2022, is entirely appropriate. The Petitioners have not proven their case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$144,800 for the land and \$472,400 for the improvements, for a total value of \$617,200.

DATED MAY 18 2023

ERIC WESTON

Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 33 HEARING TIME: START 2:33pm END 2:34pm

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

HEARING DATE: 5/11/2023

PETITION NUMBER: 22-061

HEARING TIME: 14:30

PROPERTY OWNERS: Diana Sermone, Trustee
Diana Sermone Trust

PRESENT: YES _____ NO ✓

ASSESSOR: Bruce Walker, Assessor chief
Connie Williams, Appraiser

PRESENT: YES _____ NO ✓

PRESENT: YES _____ NO ✓

PARCEL: 73057000023

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/11/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$189,800.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$473,400.00	IMPR	\$	IMPR	\$ <u>362,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$663,200.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

✓ ASSESSMENT UPHELD _____ VALUE ADJUSTED:

LAND	\$	<u>189,800</u>
IMPR	\$	<u>473,400</u>
PERS PROP	\$	
TOTAL	\$	<u>663,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Diana Sermone, Trustee
Diana Sermone Trust

Mailing Address: 24311 NE 124th Circle
Brush Prairie, WA 98606-4317

Other Parties:

Tax Parcel No(s): 73057000023

Assessment Year: 2022 (Taxes Payable in 2023) **Petition Number:** 22-061

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: \$189,800.00
Assessor Improvement: \$473,400.00
TOTAL: \$663,200.00

Board of Equalization (BOE) Determination

BOE Land: \$189,800.00
BOE Improvement: \$473,400.00
TOTAL: \$663,200.00

Those in attendance at the hearing and findings:

Diana Sermone, Petitioner, was not present at the hearing, nor was a representative of the Assessor's Office. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 11, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellant: Diane Sermone, Trustee; Diana Sermone Trust

Petition: 22-061

Parcel: 73057000023

Address: 3208 Ridgetop Trail, Ilwaco

Hearing: Thursday, May 11, 2023, 2:33 p.m.

Present at hearing:

No one

Documents in evidence:

Taxpayer Petition, Filed September 8, 2022

Assessor's Answer, Filed March 7, 2023

Testimony given:

None

Assessor's determination:

Land: \$189,800

Improvements: \$473,400

Total: \$663,200

Taxpayer's estimate:

Land: \$111,000

Improvements: \$362,100

Total: \$473,100

Summation of evidence presented and findings of fact:

The subject property is a 2,764 square-foot, two-story duplex residence with an attached garage constructed in 2006 on a .15-acre parcel overlooking Baker Bay.

Diane Sermone, Trustee, challenges the valuation of her property by citing two sales of nearly identical properties in March and June of 2020. The subject property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser, Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioner, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the sale prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sales prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The average

price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

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 its burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. While it is true that properties similar to the Petitioner’s property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$663,200 on January 1, 2022, is entirely appropriate. The Petitioner has not proven her case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$189,800 for the land and \$473,400 for the improvements, for a total value of \$663,200.

DATED MAY 18 2023


Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 1 HEARING TIME: START 8:35am END 8:57am

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

HEARING DATE: 5/18/2023

HEARING TIME: 08:30

PETITION NUMBER: 22-079

PROPERTY OWNERS: Mark & Laurie Davis

PRESENT: YES ☒ NO ☐

via phone hrg

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Rocky Stamper, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 74040000001

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/18/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$93,000.00	LAND	\$	LAND	\$ <u>75,000</u>
Improvement:	\$179,500.00	IMPR	\$	IMPR	\$ <u>145,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$272,500.00	TOTAL	\$	TOTAL	\$ <u>220,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>93,000</u>
IMPR	\$	<u>179,500</u>
PERS PROP	\$	
TOTAL	\$	<u>272,500</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Mark & Laurie Davis

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

Other Parties:

Tax Parcel No(s): 74040000001

Assessment Year: 2022 (Taxes Payable in 2023)

Petition Number: 22-079

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: \$93,000.00
Assessor Improvement: \$179,500.00
TOTAL: \$272,500.00

Board of Equalization (BOE) Determination

BOE Land: \$93,000.00
BOE Improvement: \$179,500.00
TOTAL: \$272,500.00

Those in attendance at the hearing and findings:

Mark Davis, Petitioner, was present via a telephone conference call, and Rocky Stamper, Senior Appraiser of the Assessor's Office, was present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 18, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Mark and Laurie Davis
Petition: 22-079
Parcel: 74040000001
Address: 23804 K Place, Ocean Park

Hearing: Thursday, May 18, 2023, 8:35 a.m.

Present at hearing:
Mark Davis, Petitioner, via telephone
Rocky Stamper, Senior Appraiser

Documents in evidence:
Taxpayer Petition, Filed August 29, 2022
Taxpayer Amended Petition, Filed March 13, 2023
Assessor's Answer, Filed April 18, 2023
Email from Petitioner, Filed May 18, 2023, in the hearing
Email exchange between Petitioner and Ms. Stamper, Filed May 18, 2023, in the hearing.

Testimony given:
Mark Davis
Rocky Stamper

Assessor's determination:
Land: \$93,000
Improvements: \$179,500
Total: \$272,500

Taxpayer's estimate:
Land: \$75,000
Improvements: \$145,000
Total: \$220,000

Summation of evidence presented and findings of fact:
The subject property is a 1,320 square-foot, single-family residence with a 300 square-foot detached garage. The house was constructed in 1945 and remodeled in the late 1970s. The .17-acre lot has a minimal ocean view and has deeded ocean access.

Mr. Davis contested the increased valuation of his property on three points, that the quality and condition of the property have not been improved over the previous assessment, that the actual market conditions are not reflected in the Assessor's valuation, and that the Assessor's comparable sales examples are not comparable. He argued that the base rate of inflation from January 1, 2021, to January 1, 2022, was between 8 and 9 percent. He said that of the Assessor's comparable property sales, only one is in his neighborhood, all but one is new construction, and

five have greater land area, a few much greater. Mr. Davis proposed using his formula for valuation, taking the cost per square foot of the sole comparable property that they both used - \$80 - and apply that figure to his property, and then adjust that figure by adding land value, and multiplying by consumer inflation rate of 6.5 percent, resulting in a figure of \$212,000. He criticized the Assessor for not using the comparable sales properties he offered.

Ms. Stamper replied that all but one of Mr. Davis's proposed comparable sales are not comparable - three were mobile homes, three were before the mandated 5-year window, and the other two were much farther south in Long Beach and Seaview.

Conclusions of Law:

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

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

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

RCW 84.40.020

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

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

RCW 84.40.030(3)

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

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

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

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

WAC 458-14-087

Mr. Davis's petition is based on the somewhat confusing procedure that the Assessor's Office is required by law to follow. Mr. Davis's assessed value was set this cycle not by an individual visit and assessment, but instead by a mass-market adjustment. However, before this mass-market adjustment was applied, the Assessor's Office applied a different adjustment to all properties of the class of his properties. The Assessor's Office is tasked by the State to value properties according to what the property would sell at. Looking at their assessed values and the sales price of this class of property, the Assessor saw that they were consistently valuing the property below the sales price. (Mr. Davis and others were fortunate in having their property undervalued in the previous year.) To bring the value up from the previously assessed value to the value reflected in sales price, the Assessor's Office adjusted Mr. Davis's assessed value up to account for the previous year's undervalue. Then they applied the mass-market adjustment for increase in sales price for the type and location of Mr. Davis's property.

Upon being challenged by the Taxpayer Petition, the Assessor's Office then looked at comparable sales of similar properties to determine whether they were in fact in error. The comparable sales used by the Assessor in her answer are an after-the-fact review, rather than substantive evidence used to establish the valuation for this cycle. These comparable sales demonstrate that the Assessor is not greatly wrong in the mass-market adjustment to value this property as of January 1, 2022.

The increase in sales prices of real property in Pacific County in general and Mr. Davis's type and location of property in particular, greatly outstripped consumer inflation, as reflected in the Assessor's valuation. The Assessor was aware of the fact that the property has not been significantly improved since the last valuation cycle.

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.

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$93,000 for the land and \$179,500 for the improvements, for a total value of \$272,500.

DATED MAY 18 2023



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 2 HEARING TIME: START 9:00am END 9:41am

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

HEARING DATE: 5/18/2023

HEARING TIME: 09:00

PETITION NUMBER: 22-012

PROPERTY OWNERS: Kevin & Margaret Fairshon

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor

PRESENT: YES ☐ NO ☒

Kellie Moudry, Appraiser

PRESENT: YES ☒ NO ☐

PARCEL: 14082833059

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/18/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$70,000.00	LAND	\$	LAND	\$ <u>50,000</u>
Improvement:	\$250,100.00	IMPR	\$	IMPR	\$ <u>220,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$320,100.00	TOTAL	\$	TOTAL	\$ <u>270,000</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>70,000</u>
IMPR	\$	<u>250,100</u>
PERS PROP	\$	
TOTAL	\$	<u>320,100</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Kevin & Margaret Fairshon

Mailing Address: 3223 Sienko Rd
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 14082833059

Assessment Year: 2022 (Taxes Payable in 2023) **Petition Number:** 22-012

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: \$70,000.00
Assessor Improvement: \$250,100.00
TOTAL: \$320,100.00

Board of Equalization (BOE) Determination

BOE Land: \$70,000.00
BOE Improvement: \$250,100.00
TOTAL: \$320,100.00

Those in attendance at the hearing and findings:

Kevin & Margaret Fairshon, Petitioners, and Kellie Moudry, Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 18, 2023

Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Kevin and Margaret Fairshon

Petition: 22-012

Parcel: 14082833059

Address: 3223 Sienko Road, Raymond

Hearing: Thursday, May 18, 2023, 9:06 a.m.

Present at hearing:

Kevin and Margaret Fairshon, Petitioners

Kellie Moudry, Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 12, 2022

Assessor's Answer, Filed April 3, 2023

Taxpayer Supplementary, Filed April 5, 2023

Taxpayer Second Supplementary, Filed May 18, 2023, in the hearing

Testimony given:

Kevin Fairshon

Kellie Moudry

Assessor's determination:

Land: \$70,000

Improvements: \$250,100

Total: \$320,100

Taxpayer's estimate:

Land: \$50,000

Improvements: \$220,000

Total: \$270,000

Summation of evidence presented and findings of fact:

The subject property is a 2,432 square-foot single-family residence constructed in 1950 on a .63-acre parcel in east Raymond.

Kevin and Margaret Fairshon contest the Assessor's valuation of their property for two basic reasons - it is not a four-bedroom house and may not even be considered a three-bedroom house, and more importantly, the Assessor could not have possibly known the condition of their property because they did not when they bought the house. Their petition cites the many issues that they discovered with their house after they bought it, issues that were not revealed in the seller's disclosures or by their own inspector before purchase. These issues include pervasive mold, extensive water damage to the flooring, joists and drywall, and a roof that needed replaced or repaired. They include a rough quote for repairing the damage at over \$47,000, and note that

it is difficult to find anyone to make an estimate, let alone repair the problems. They include around 40 photographs demonstrating the damage to the property. They also include the house inspection they commissioned to purchase the house. This inspection noted 24 “maintenance items” that needed attending to, 42 recommendations about issues that needed attention, and 16 safety hazards. The inspection report begins with disclaimers that the inspection was of what the inspector could easily see and that “[s]tructures older than 30 years may be prone to hidden conditions that will only become apparent during repairs, remodels, renovations, etc. . . . Hidden damages and hidden conditions are outside the scope of inspection.”

Ms. Moudry’s written Answer to the Petition cited the inspection report as providing the evidence that the property was in “fair/average” condition.

Ms. Moudry in her testimony noted that the property listing included evidence that there may be such issues that the Fairshons in fact discovered. She said that many times the issues that have been identified in the inspection are later found by the purchaser to be much worse. On questioning by this Hearing Examiner, Ms. Moudry said that the Assessor’s Office’s term for an uninhabitable home was “poor.” Ms. Moudry pointed out that, while the Petitioners bought the place in February 2022 for \$337,000, the Assessor had already valued the house lower at \$320,100.

Generally, the last sales price is presumptively the new Assessor’s valuation.

There was much discussion of the terms “fair” and “average” without discussion of how the Petitioners’ understanding of the terms differed from how the Assessor’s Office understood the terms.

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 raised a good point: if they were unaware of the actual quality of the building despite a house inspection, how could the Assessor be aware of the actual quality of the property when valuing it? The Assessor essentially replied, if you’ve seen and evaluated as many properties as they have, you could reasonably be aware. Their own house inspection noted over 80 issues that the inspector could plainly see, said that they couldn’t look more deeply into the condition, warned the purchaser that there could be more, and warned that issues with houses over 30 years old could be even worse. The Petitioners said that they were caught in a rush to buy and feel that they got worse than they expected. Ms. Moudry was accurate in suggesting that the known issues should have put the Petitioners on notice of the unknown issues.

The Petitioners have come close to proving that more likely than not the Assessor did not know the true condition of the house when valuing it, just as they didn’t when buying it. However, the Petitioners failed to meet their burden in proving with clear, cogent, and convincing evidence that the assessed value is in error. The Assessor’s proposed comparable sales are in fact comparable and illustrate that the valuation was not in error.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$70,000 for the land and \$250,100 for the improvements, for a total value of \$320,100.

DATED MAY 18 2023



Eric Weston, Hearing Examiner

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 3 HEARING TIME: START 9:59am END 10:12 am

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

HEARING DATE: 5/18/2023

HEARING TIME: 10:00

PETITION NUMBER: 22-062

PROPERTY OWNERS: Jeanette Slepian
& Ken Hunkins, Trustees;
Slepian Trust & Hunkins
Trust

PRESENT: YES ☒ NO ☐

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

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 73057000006

LOCATION: GA Conference Room

HEARD BY: Eric Weston, Hearing Examiner

DATE: 5/18/2023

ASSESSMENT: YEAR - 2022 FOR TAXES PAYABLE IN YEAR - 2023

ASSESSMENT YEAR: 2020		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$144,800.00	LAND	\$	LAND	\$ <u>111,000</u>
Improvement:	\$472,400.00	IMPR	\$	IMPR	\$ <u>362,100</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$617,200.00	TOTAL	\$	TOTAL	\$ <u>473,100</u>

NOTES: _____

PROPOSED DECISION:

☒ ASSESSMENT UPHELD ☐ VALUE ADJUSTED:

LAND	\$	<u>144,800</u>
IMPR	\$	<u>472,400</u>
PERS PROP	\$	
TOTAL	\$	<u>617,200</u>

REASONS:

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

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

ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION

Property Owner(s): Jeanette Slepian
& Ken Hunkins, Trustees; Slepian Trust & Hunkins Trust

Mailing Address: PO Box 889
Ilwaco, WA 98624-

Other Parties:

Tax Parcel No(s): 73057000006

Assessment Year: 2022 (Taxes Payable in 2023) **Petition Number:** 22-062

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: \$144,800.00
Assessor Improvement: \$472,400.00
TOTAL: \$617,200.00

Board of Equalization (BOE) Determination

BOE Land: \$144,800.00
BOE Improvement: \$472,400.00
TOTAL: \$617,200.00

Those in attendance at the hearing and findings:

Jeanette Slepian & Ken Hunkins, Petitioners, and Connie Williams, Chief Appraiser of the Assessor's Office, were present at the hearing. The decision of the Board is based on the attached Proposed Decision by Eric Weston, Hearing Examiner.

Hearing Held On: Thursday, May 18, 2023


Decision Entered On: Tuesday, May 23, 2023

Hearing Examiner: Eric Weston

Date Mailed: 5/23/23



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 – PROPOSED DECISION

Appellants: Jeanette Slepian and Ken Hunkins, Trustees; Slepian Trust & Hunkins Trust

Petition: 22-062

Parcel: 73057000006

Address: 3244 Overlook Loop, Ilwaco

Hearing: Thursday, May 18, 2023, 9:59 a.m.

Present at hearing:

Jeanette Slepian, Petitioner

Ken Hunkins, Petitioner

Connie Williams, Chief Appraiser

Documents in evidence:

Taxpayer Petition, Filed September 8, 2022

Assessor's Answer, Filed March 7, 2023

Taxpayer's Supplement, Filed April 17, 2023

Taxpayer's Second Supplement, Filed May 1, 2023

Testimony given:

Jeanette Slepian

Ken Hunkins

Connie Williams

Assessor's determination:

Land: \$144,800

Improvements: \$472,400

Total: \$617,200

Taxpayer's estimate:

Land: \$111,000

Improvements: \$362,100

Total: \$473,100

Summation of evidence presented and findings of fact:

The subject property is a 2,764 square-foot, two-story single-family duplex residence built-in garage constructed in 2006 on a .16-acre parcel. The property includes a two-car attached garage, a covered porch and a covered deck. It has partial ocean and river views.

Jeanette Slepian and Ken Hunkins challenge the valuation of their property by citing two sales of nearly identical properties in March and June of 2020. Their property, like these, are duplexes built from the same plans and sited on nearly identical lots in what was referred to as the Coastal Ridge properties. The greatest difference among them is the quality of the view of Baker Bay.

In her Assessor's Answer to Real Property Petition, Chief Appraiser Connie Williams provided a list and chart of comparable properties that include the two cited by the Petitioners, another subsequent sale of one of those properties in 2022, and yet another Coastal Ridge property sale in 2022, along with other comparable property sales. While the sale prices of 3242 and 3250 Overlook Loop were each \$474,000 in March and June respectively, the sales prices of 3250 and 3228 Overlook Loop were \$830,000 and \$960,000 in October and September 2022. The average price for this type of home was \$474,000 in early 2020 and \$895,000 in late 2022. The valuation date for tax assessment is January 1, 2022.

In their testimony, Ms. Slepian and Mr. Hunkin appeared to believe that the valuation date in controversy was January 1, 2021. Ms. Slepian said that directly. Mr. Hunkins stated that their proposed comparable property sales were only six and nine months before the valuation date. If so, they are in error. The valuation date for this hearing is January 1, 2022, for taxes to be paid this year.

Assume for analysis that both of their comparable property sales were on June 1, 2020. Assume for analysis that the Coastal Ridge properties that sold after January 1, 2022, were sold for an average price of \$895,000 ($830,000 + 960,000 / 2$) on October 1, 2022. There are 28 months between 6/1/2020 and 10/1/2022. The average price of those two homes in June 1, 2020, rose by \$421,000 in those 28 months, or \$15,036 per month. The valuation date of January 1, 2022, is 18 months from June 1, 2020. Assuming that the value of all of these homes increases linearly by \$15,036 per month, or \$270,648 in those 18 months, then the \$474,000 valuation would have become \$744,648 by January 1, 2022, well above the Assessor's valuation of \$617,200.

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. While it is true that properties similar to the Petitioners’ property were running at \$474,000 18 months before the January 1, 2022, valuation date, they were also running around \$895,000 nine months after. The Chief Appraiser’s valuation of \$617,200 is entirely appropriate. The Petitioners have not proven their case or overcome the presumption of the Assessor’s correctness.

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

Proposed decision:

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$144,800 for the land and \$472,400 for the improvements, for a total value of \$617,200.

DATED MAY 18 2023



Eric Weston, Hearing Examiner