

# PACIFIC COUNTY BOARD OF EQUALIZATION

## AGENDA

### PACIFIC COUNTY GENERAL ADMINISTRATION

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

**SEPTEMBER 17, 2024 @ 9:00 AM**

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

1. Approve August 7, 2024 Minutes
2. Consider approval of Hearing Examiner Will Penoyar's Proposed Decision and Board of Equalization Order for the following hearing date:
  - August 8, 2024  
(2023 Session for taxes payable in 2024)
3. Discussion regarding notice to county legislative authority to reconvene the 2024 Session of Board of Equalization (RCW 84.48.010 and WAC 458-14-046)
4. Swear in Hearing Examiner Will Penoyar for the 2024 Session
5. Consider approval of Hearing Examiner Will Penoyar's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3):
  - 24-021 Dale Shoemaker  
(2024 Session for taxes payable in 2025)
6. Consider approval of Hearing Examiner Will Penoyar's recommendations regarding approval of Request for Waiver of Filing Deadline on the following petitions:
  - 24-022 Paul & Theresa Sanders
  - 24-029 Patricia Mc Leod  
(2024 Session for taxes payable in 2025)
7. Assessor's Report on Annual Cycle 2 by Connie Williams-Chief Appraiser
8. Adjournment

**PACIFIC COUNTY BOARD OF EQUALIZATION**  
**August 7, 2024 at 9:30 am**  
**Courthouse Annex**  
**BOCC Meeting Room, South Bend, Washington**

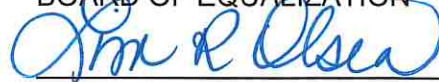
Minutes of a regular session of the Board of Equalization held on August 7, 2024 at 9:30 a.m. Present were Jerry Doyle-Vice Chair, David Tobin-Member via Zoom, Melissa Rogers-Board of Equalization Clerk, and Mindy Young-Board of Equalization Deputy Clerk. Lisa Olsen-Chair was absent. *(Please refer to audio recording of the meeting for more detailed discussion).*

Jerry Doyle called the meeting to order at approximately 9:33 a.m.

David Tobin moved to approve the July 31, 2024 minutes. Vice Chair Doyle seconded out of necessity; motion carried.

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

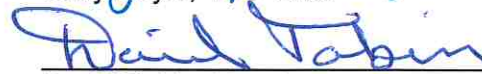
PACIFIC COUNTY  
BOARD OF EQUALIZATION



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



\_\_\_\_\_  
Jerry Doyle, Vice Chair



\_\_\_\_\_  
David Tobin, Member

ATTEST:



\_\_\_\_\_  
Melissa Rogers, Board of Equalization Clerk

**BOARD OF EQUALIZATION  
PACIFIC COUNTY, WASHINGTON**

**BOARD OF EQUALIZATION FINAL DETERMINATION TRANSMITTAL**

WHEREAS, a hearing with proper notification was conducted on:

Thursday, August 8, 2024

at the Courthouse Annex in South Bend, Washington, to accept evidence, take testimony and otherwise consider the applicable taxpayer petition to review property valuation determinations; and

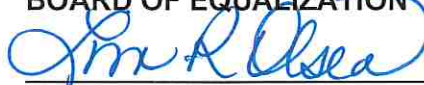
WHEREAS, the Decision was recorded on the attached listing by the Clerk of the Board; and

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

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

PASSED by the Pacific County Board of Equalization at their meeting held on September 17, 2024, at South Bend, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; then signed by its membership and attested to by its Clerk in authorization of such passage.

**PACIFIC COUNTY  
BOARD OF EQUALIZATION**



Lisa Olsen - Chair  
County Commissioner, District #1



Jerry Doyle - Vice Chair  
County Commissioner, District #3



David Tobin - Member  
County Commissioner, District #2

ATTEST:



Melissa Rogers, Board of Equalization Clerk

BOARD OF EQUALIZATION FINAL DETERMINATION TRANSMITTAL

### Final Determination Transmittal Attachment

*Board of Equalization Decision Date: Tuesday, September 17, 2024*

*Hearing Date: Thursday, August 8, 2024*

<i>Petition Number</i>	<i>Name</i>	<i>Parcel</i>	<i>Petition Status</i>	<i>BOE Decision</i>	<i>Assessor Land</i>	<i>Assessor Improvement</i>	<i>Assessor Personal Property</i>	<i>Assessor Total Value</i>	<i>BOE Land</i>	<i>BOE Improvement</i>	<i>BOE Personal Property</i>	<i>BOE Total Value</i>
23-063	Judd Revocable Living Trust,	71007007041	Appealing	Sustained	\$58,500	\$135,100	\$0	\$193,600	\$58,500	\$135,100	\$0	\$193,600
Hearing Date Totals:					\$58,500	\$135,100	\$0	\$193,600	\$58,500	\$135,100	\$0	\$193,600
BOE Totals:					\$58,500	\$135,100	\$0	\$193,600	\$58,500	\$135,100	\$0	\$193,600



**PACIFIC COUNTY  
BOARD OF EQUALIZATION**

HEARING AND DECISION WORKSHEET

RECORDING # 1 HEARING TIME: START 11:00am END 11:49am

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

HEARING DATE: 8/8/2024

HEARING TIME: 11:00

PETITION NUMBER: 23-063

PROPERTY OWNERS: Judd Revocable Living  
Trust  
Steve & Robin Judd,  
Trustees

PRESENT: YES ☒ NO ☐

ASSESSOR: Bruce Walker, Assessor  
Rocky Stamper Senior Appraiser

PRESENT: YES ☐ NO ☒

PRESENT: YES ☒ NO ☐

PARCEL: 71007007041

LOCATION: GA Conference Room

HEARD BY: Will Penoyar, Hearing Examiner

DATE: 8/8/2024

ASSESSMENT: YEAR - 2023 FOR TAXES PAYABLE IN YEAR - 2024

ASSESSOR'S VALUE		ASSESSOR'S RECOMMENDATION		PETITIONER'S VALUE	
Land:	\$58,500.00	LAND	\$	LAND	\$ <u>40,000</u>
Improvement:	\$135,100.00	IMPR	\$	IMPR	\$ <u>115,000</u>
Pers Prop:	\$0.00	PERS PROP	\$	PERS PROP	\$
TOTAL:	\$193,600.00	TOTAL	\$	TOTAL	\$ <u>155,000</u>

NOTES: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PROPOSED DECISION:**

☒ ASSESSMENT UPHELD

VALUE ADJUSTED:

LAND	\$ <u>58,500</u>
IMPR	\$ <u>135,100</u>
PERS PROP	\$
TOTAL	\$ <u>193,600</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

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***ORDER OF THE PACIFIC COUNTY BOARD OF EQUALIZATION***

Property Owner(s): Judd Revocable Living Trust  
Steve & Robin Judd, Trustees

Mailing Address: 1106 Prospect Ave  
Raymond, WA 98577-

Other Parties:

Tax Parcel No(s): 71007007041

Assessment Year: 2023 (Taxes Payable in 2024)      Petition Number: 23-063

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

**Assessor's Determination**

Assessor Land: \$58,500.00  
Assessor Improvement: \$135,100.00  
TOTAL: \$193,600.00

**Board of Equalization (BOE) Determination**

BOE Land: \$58,500.00  
BOE Improvement: \$135,100.00  
TOTAL: \$193,600.00

**Those in attendance at the hearing and findings:**

**See attached Decision of the Board of Equalization.**

Hearing Held On: Thursday, August 8, 2024

Decision Entered On: Tuesday, September 17, 2024

Hearing Examiner: Will Penoyar

Date Mailed: **09/17/24**



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**

Petitioner(s): Judd Revocable Living Trust; Steve & Robin Michelle Judd, Trustees

Petition: 23-063

Parcel: 71007007041

Address: 1106 Prospect Avenue, South Bend, WA

Hearing Date/Time: Thursday, August 8, 2024 @ 11:00 a.m.

Present at hearing:

Hearing Examiner- William Penoyar

Clerk- Melissa Rogers

Petitioners- Steve & Robin Judd

Senior Appraiser- Rocky Stamper

Documents in evidence:

Taxpayer Petition, Filed June 27, 2023

Taxpayer Supplemental Materials, Filed September 11, 2023

Assessor's Answer, Filed September 15, 2023

Taxpayer Supplemental Materials, Filed September 19, 2023

Taxpayer Supplemental Materials, Filed February 16, 2024

Testimony given:

Steve Judd

Rocky Stamper

Assessor's determination:

Land: \$58,500

Improvements: \$135,100

Total: \$193,600

Taxpayer's estimate:

Land: \$40,000

Improvements: \$115,000

Total: \$155,000

Hearing Examiner Will Penoyar heard the testimony, reviewed the evidence, and considered the arguments made on behalf of both parties.

### **ISSUE**

The issue before the Hearing Examiner is the January 1, 2023, fair market value of real property located at 1106 Prospect Avenue in South Bend, Washington.

## **FACTS AND CONTENTIONS**

### **Summation of Evidence Presented:**

The subject property is a 1,447 square-foot, single-family residence with a 242 square-foot built-in garage. The lot is .28 acres with a territorial view. The house was constructed in 1912.

The Judd Revocable Living Trust ("Petitioner") purchased the property on January 16, 2020, for \$45,000. Steve & Robin Michelle Judd are the Trustees of the Judd Revocable Living Trust. The Petitioner has performed partial renovations of the property.

The Petitioner contests the increased valuation of the property on two points:

1. The market value of the property was \$45,000 on January 21, 2020.
2. The property was in deplorable condition when the Petitioner purchased the property.

Appraiser Christina Westerback responded in her Assessor's Answer with a general outline of the procedure used by the Assessor's Office to determine valuation of property.

Ms. Westerback then noted that she had reduced her initial valuation of the property after speaking with the Petitioner. Specifically, that the renovations on the home were 65% complete, rather than 85% complete, as she initially believed. She also indicated that the sales data was reviewed to reflect a more specific group of sales to support the conclusion that the subject property is within market value. Ms. Westerback indicates that the assessed value for the subject property includes general depreciation plus a "percent complete factor".

In response, the Petitioner submitted supplemental materials asserting that the determination of "completeness" is still inaccurate. The Petitioner further explains that the home should be assessed at 40% complete, and then specifies:

1. The exterior remodel is 50% complete, listing property features yet to be repaired
2. The interior remodel is 40% complete, listing property features yet to be repaired
3. The basement is 40% complete, indicating flooding issues and the need to install a drainpipe

Steve Judd testified that he estimated that the property was 40% done, based on the list provided of repairs yet to be done on the remodel. He did not give further specifics on how he determined the percentage. The Petitioner testified he valued the land based on the assessed value of the property located "up the hill" from his property that had a view. He testified that his property does not have a view so he estimated that his land would be worth less. He did not testify as to the value of the land located uphill or provide an address.

The Petitioner also testified that Ms. Westerback did not inspect the interior of the house, and made a number of inaccurate assumptions about the property, and did not actually know what was complete and what wasn't on the property.

At hearing Senior Appraiser Rocky Stamper testified that after Ms. Westerback reduced the "percent complete", the Petitioner was not satisfied with the reduced assessment.



Ms. Stamper went to inspect the property to include the interior, and concluded that the reduced assessment provided by Ms. Westerback was accurate.

Ms. Stamper testified she had reviewed the pictures submitted by the Petitioner and she stated her belief that the pictures showed the condition of the property before any of the renovations had taken place.

Ms. Stamper testified that the Assessor's Office uses a construction calculation sheet to determine "percentage complete". She testified that Ms. Westerback used this sheet and that she (Ms. Stamper) confirmed its accuracy as applied after inspecting the home.

There was some further discussion about whether the pictures in evidence accurately depicted the condition of the property at the time of the appraisal.

The Hearing Examiner numbered the pictures #1-20 and allowed each side to testify as to whether they accurately depicted the conditions of the property at the time of assessment.

Several of the pictures showed the same areas of the home, and for the most part there was no dispute on whether the pictures accurately reflected the reality at the time of assessment. When improvements had been made between the time the pictures were taken, and the time of assessment, the parties generally agreed on what improvements had taken place. For example, the parties agreed that the bathroom had been completely remodeled and the ceiling of the porch had been repaired.

On picture #16, Ms. Stamper testified that new windows had been installed between the time of the photographs and when she inspected the property. This was disputed by the Petitioner, and after some discussion, Ms. Stamper agreed.

Steve Judd emphasized in his testimony that the basement has had flooding, that the upstairs is being remodeled and that the stairwell has not been repaired, other than to tear out old carpet.

### **Conclusions of Law:**

1. "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

2. True and fair value is "market value," that is, the price to be paid by a willing buyer to a willing seller. "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)

3. The value the Assessor places on the property is presumed to be correct, and can be overcome only by presentation of "clear, cogent and convincing" evidence that the value is erroneous. RCW 84.40.0301

4. Clear, cogent, and convincing evidence means a quantum of proof that is less than beyond a reasonable doubt, but more than a mere preponderance of the evidence. It is the quantum of evidence necessary to convince the trier of fact that the ultimate fact in issue is "highly probable." In re Deming, 108 Wn.2d 82, 109–10, 736 P.2d 639 (1987)

5. The Examiner finds the following:

**a. Land Value:**

The Petitioner argues that the land should be valued at \$40,000 rather than \$58,000. They provide no basis for this valuation, other than the fact that the property was purchased for \$45,000 on January 21, 2020, and testimony about the value of the land "up the hill". As per RCW 84.40.030(3), sales, not assessed value must be used for comparing properties. Further, the "uphill property" in question was not specifically identified.

Absent clear, cogent and convincing evidence to the contrary, the Hearing Examiner must accept the Assessor's valuation of the land, and there is not sufficient evidence to show that it is "highly probable" that the assessed land value is incorrect.

**b. Value of Improvements:**

The Petitioner argues that the improvements should be valued at \$115,000 rather than \$135,100. There appears to be genuine good-faith disagreement about how "complete" the project really was at the time of assessment. It is also true that the statutes do allow the Board of Equalization to lower assessed value based on the condition of the property.

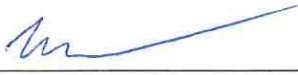
That said, the Petitioner does not specify why the improvements should be valued at \$115,000. They do argue that the property improvements are 40% complete, rather than 65% complete, and provide a list of items that remain to be completed. However, they do not explain why this "to do" list makes the project 40% complete, or how 40% complete would translate into a valuation of \$115,000. Ms. Stamper testified that their office uses a calculation formula to determine "percentage complete". The Assessor's valuation is presumed to be correct absent clear, cogent and convincing evidence, and there is not sufficient evidence to show that it is "highly probable" that the assessed value of the improvements is incorrect.

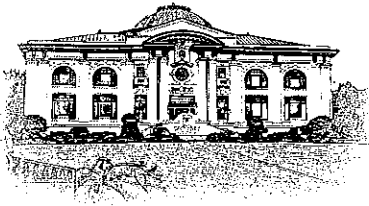
The Petitioner has failed to provide clear, cogent and convincing evidence that the assessed value of the property is incorrect. Every finding of fact that is a conclusion of law shall be deemed as such. Every conclusion of law that contains a finding of fact shall be deemed as a finding of fact.

**PROPOSED DECISION:**

The Examiner proposes that the Pacific County Board of Equalization uphold the assessed value of \$58,500 for the land and \$135,100 for the improvements, for a total value of \$193,600.

DATED 9/10/24

  
\_\_\_\_\_  
William Penoyar, Hearing Examiner



# *Pacific County* BOARD OF EQUALIZATION

Melissa Rogers, Clerk

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## **MEMORANDUM**

**TO:** Board of Pacific County Commissioners

**FROM:** Melissa Rogers, Board of Equalization Clerk

**DATE:** September 17, 2024

**RE:** Request for Authorization to Reconvene the 2024 BOE Session

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Per RCW 84.48.010, the Board of Equalization (also the county legislative authority in Pacific County), is required to request authorization from the county legislative authority to reconvene the current year's session (2024 Session) when the number of petitions exceeds 25 or 10 percent of the number of petitions filed in the preceding year, whichever is greater, after the 28-day regular session has ended.

Please be advised there were 116 petitions filed in the 2023 Session. Ten percent of this number equals 11.6, so the number of petitions filed in the 2024 Session must exceed 25 in order to meet the criteria listed above. I have received 36 petitions at this time. Therefore, I am requesting the Board to reconvene the 2024 Session of the Board of Equalization to allow me to proceed with hearings.

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

Thank you for your continued support.

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

**PACIFIC COUNTY LEGISLATIVE AUTHORITY**

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

Pursuant to RCW 84.48.010, the Pacific County Legislative Authority hereby approves the Pacific County Board of Equalization's request to reconvene for the purpose of hearing appeals filed for the current year (2024 Session for Taxes Payable in 2025). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

DATED this 24<sup>th</sup> day of September, 2024.

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

\_\_\_\_\_  
Jerry Doyle, Commissioner

\_\_\_\_\_  
David Tobin, Commissioner

ATTEST:

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





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

August 20, 2012

**TO:** All County Boards of Equalization

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

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

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

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

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

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

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

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

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

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

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

Property Tax Division

P O Box 47471 ♦ Olympia, Washington 98504-7471 ♦ (360) 534-1400 ♦ Fax (360) 534-1380

All County Boards of Equalization  
August 20, 2012  
Page 2

**List of Board clerks**

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

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

DL:bl  
Enclosure

**PDF RCW 84.48.010**

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

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

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

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

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

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

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

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

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

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but must remain in session not less than three days. However, the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

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

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

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

**NOTES:**

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


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

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

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

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

HTML has links - PDF has Authentication

 **WAC 458-14-046**
**Regularly convened session—Board duties—Presumption.**

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

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

- (a) WAC 458-14-015 Jurisdiction of county boards of equalization.
- (b) WAC 458-14-025 Assessment roll adjustments not requiring board action.
- (c) WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.
- (d) WAC 458-14-076 Hearings on petitions—Withdrawal.

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

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

(5) **Regularly convened session.**

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

- (i) July 15th;
- (ii) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or
- (iii) Within fourteen days of the assessor certifying the county assessment roll to the board.

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

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

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

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

- (i) Information available to the board and/or the board's own examination and comparison of the assessment roll; or
- (ii) A request by the assessor, together with necessary valuation information, for correction of an error which correction requires appraisal judgment.

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

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

- (i) If the taxpayer is entitled to the tax exemption; and
- (ii) If so, the amount of the tax exemption.

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

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

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

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

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



# Pacific County

## BOARD OF EQUALIZATION

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### DECISION REGARDING WAIVER OF FILING DEADLINE - DISMISSAL

**Property Owner:** Dale Shoemaker  
**Mailing Address:** PO Box 754  
Long Beach, WA 98631  
**Petition Number:** 24-021  
**Parcel Number:** 74060112000  
**Assessment Year:** 2024 (Taxes Payable in 2025)


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The Pacific County Board of Equalization acted at its September 17, 2024 meeting to dismiss the above referenced petition based on petitioner not meeting the appeal filing deadline. This decision is based upon the attached Review for Approval or Dismissal. The Board's decision regarding waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. However, you may appeal dismissal of the petition.

### NOTICE OF APPEAL

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

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

  
Board of Equalization Member

  
Melissa Rogers  
Clerk of the Board of Equalization

Date Mailed: 9/17/24

c: Pacific County Assessor's Office w/Attachment







# Pacific County BOARD OF EQUALIZATION

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## DECISION REGARDING WAIVER OF FILING DEADLINE - APPROVAL

**Property Owners:** Paul & Theresa Sanders  
**Mailing Address:** PO Box 880  
Ilwaco, WA 98624  
**Petition Number:** 24-022  
**Parcel Number:** 73020005005  
**Assessment Year:** 2024 (Taxes Payable in 2025)

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The Pacific County Board of Equalization acted at its September 17, 2024 meeting to approve the Request for Waiver of Filing Deadline regarding the petition referenced above. This decision is based on the attached Review for Approval or Dismissal.

Lisa Olsen, Chair

Melissa Rogers  
Board of Equalization Clerk

Date Mailed: 9/17/24

c: Pacific County Assessor's Office

# PACIFIC COUNTY BOARD OF EQUALIZATION

**HEARING EXAMINER'S REVIEW FOR APPROVAL OR DISMISSAL**

Petition Number: 24-022

Property Owners: Paul & Theresa Sanders

Parcel Number: 73020005005

## RECOMMENDATION TO BOARD OF EQUALIZATION:

Grant Waiver of Filing Deadline & Process Petition

\_\_\_\_\_ Deny Waiver of Filing Deadline & Dismiss Petition

\_\_\_\_\_ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: Satisfies WAC 458-14-056(3)(g)

Will Penoyar, Hearing Examiner

Date \_\_\_\_\_

BOE # 24-022

TO: Pacific County Board of Equalization

FROM: Paul & Theresa Sanders

RE: Request for Waiver of Filing Deadline for Good Cause  
Parcel #73020005005  
January 1, 2024 Assessment Date for 2025 Taxes  
Late Filing Deadline per Clerk is 4/30/2025

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I am requesting a waiver of filing for good cause on my Board of Equalization petition(s) for the following reason:

See WAC 458-14-056(3)(g), which states as follows:

The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:

- (i) The taxpayer's property value did not change from the previous year; and
- (ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year.

Paul W Sanders 8/14/24  
Petitioner Date

RECEIVED  
PACIFIC COUNTY

AUG 19 2024

GENERAL ADMINISTRATION  
BOARD OF COMMISSIONERS



# Pacific County

## BOARD OF EQUALIZATION

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### **DECISION REGARDING WAIVER OF FILING DEADLINE - APPROVAL**

**Property Owner:** Patricia Mc Leod  
**Mailing Address:** 9305 X Street  
Long Beach, WA 98631  
**Petition Number:** 24-029  
**Parcel Number:** 10110913167  
**Assessment Year:** 2024 (Taxes Payable in 2025)

---

The Pacific County Board of Equalization acted at its September 17, 2024 meeting to approve the Request for Waiver of Filing Deadline regarding the petition referenced above. This decision is based on the attached Review for Approval or Dismissal.

Lisa Olsen, Chair

Melissa Rogers  
Board of Equalization Clerk

Date Mailed: 9/17/24

c: Pacific County Assessor's Office



**HEARING EXAMINER'S REVIEW FOR APPROVAL OR DISMISSAL**

Parcel Number: 10110913167

Notes: Satisfies WAC 458-14-056(3)(b).

9/9/24  
Date

SEP - 6 2024

TO: Pacific County Board of Equalization

FROM: Patricia McLeod

RE: Parcel #10110913167

Request for Waiver of Filing Deadline

Must be Postmarked no Later Than Wednesday, August 21, 2024

I am requesting a waiver of filing deadline regarding the above-referenced Board of Equalization petition for the following reason:

*I do not live at 9305 X Street, Long Beach, WA 98631.  
I live at 2264-40<sup>th</sup> East, Seattle, WA 98112-2406.  
The 2025 Evaluation re property taxes was sent to  
9305 X St., L.B. and I did not receive same until  
after the filing deadline for appeal.*

I understand that in order to waive the filing deadline and get my petition reinstated, my request must meet one of the good cause reasons listed in WAC 458-14-056(3), a copy of which was provided to me.

*Patricia McLeod*

Petitioner

*8-9-24*

Date

RECEIVED  
PACIFIC COUNTY

AUG 16 2024

GENERAL ADMINISTRATION  
BOARD OF COMMISSIONERS

AY 2024 FOR 2025 TAXES

# BOARD OF EQUALIZATION

# PRESENTATION

SUBMITTED BY

**Connie Williams**  
Chief Appraiser  
Pacific County Assessor's Office

# Index

1 .....	Narrative
5 .....	Value Change Summary by Zone
6.....	Assessment Level Graph
7 .....	Example of Comparable Property Report
8 .....	Example of Comparable Property Spreadsheet
9.....	Zone Map
10 .....	2024 Real Property Ratio

## AY 2024 FOR 2025 TAXES

It is the intent of the Assessor's Office to have accurate information on record for each property, to generate fair and equitable values and to conform to Washington State assessment standards. Washington State Department of Revenue (DOR) performs a *Real Property Ratio Study* annually to determine the level of assessment for each county. The level of assessment is determined by a ratio calculation of the assessed values of properties that had qualified sales divided by the sale price of those properties. The 2024 Real Property Ratio was 95.4%.

Washington State requires assessed values to be at 100% of market value. Ratios are considered to be 'conforming' when they are between 90%-110% per International Association of Assessing Officers (IAAO) standards. DOR uses sales from May 1<sup>st</sup> of the previous year through April 30<sup>th</sup> of the assessment year for the Real Property Ratio Study. The Assessor is required to use sales from January 1<sup>st</sup> through December 31<sup>st</sup> of the previous year. That leaves all of January through April, four months past the assessment date, for sales to close that are not included in the Assessor's annual update but are used for the DOR Sales Ratio Study. The difference in the Assessor's ratio and the DOR Sales Ratio Study ratio is usually minimal unless the market is changing rapidly. A lower DOR Sales Ratio would indicate an increasing market while a higher DOR Sales Ratio would indicate a decreasing market. DOR also performs a *Valid Sales Study* report every three years to compare the level of assessment on properties that have not sold to properties that have sold to determine if properties that have not sold are being similarly assessed to those properties that have sold. That study also includes analysis of how different types of property and different assessment levels relate to each other. The results of Valid Sales Study reports show Pacific County meets or exceeds IAAO standards.

Assessed values are adjusted each year based on the market of the previous year. Sale prices are compared to assessed values using a ratio of assessed value divided by sale price to determine the level of assessment. Sales are arrayed and measures of central tendency are



used in determining whether assessed values need to be adjusted based on the current level of assessment. As an example, a ratio of 85% would indicate a market multiplier would be needed to increase the assessed value. Likewise, a ratio of 115% would indicate a negative market multiplier would be needed to reduce the assessed value. Once the amount of adjustment, if any, is determined, then the market adjustments are applied to the properties. An entire neighborhood or certain types of property within a neighborhood are adjusted depending on what is reflected in the sales ratio analysis. The *assessed value vs. sale price ratio* analysis determines how the assessed values are adjusted overall.

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

Prior to the most recent valuation update, the median ratio for each appraisal zone was about 93%. After the adjustments were made, the median ratio for each appraisal zone was about 95% (see graph on Summary by Zone).

During the inspection cycle, properties are physically inspected to check for any changes that might have occurred over the past 6 years since the last inspection. During the inspection, properties are also reviewed for quality, condition and characteristics. New photos are taken and any changes are noted. In the past, the appraisers generally knocked on each door and talked to the owner, if possible. The appraiser would let the person who answered the door

know why they were there and what the inspection would include. They also asked questions regarding the property as needed. Most owners are not home when an appraiser visits the property and sometimes they just don't answer the door. After, knocking with no answer, the appraiser would perform the inspection. The inspection generally took only a few minutes unless there were significant changes since the last inspection but included walking all the way around a home including through closed gates. The increased danger of entering private property has led us to change the way we inspect, for safety's sake, while maintaining a high level of integrity for accurate data collection. The change included appraisers physically entering property and knocking on doors only when necessary to assure accurate information.

Zone 2 was the physical inspection area for this cycle. Zone 2 includes the area running north and south between Joe Johns Road and Cranberry Road, running east and west between Sandridge Road and Highway 103. Prior to setting values for the inspection area, the Assessor's Office staff collects actual cost information from contractors, property owners and utility districts and then uses those cost figures to calibrate development costs to use for valuation purposes.

Development costs include utilities such as power, water, septic, and sewer as well as land clearing, leveling etc. Development costs have increased significantly over the past few years and continue to increase. Zone 2 development costs for a fully developed lot ranged from approximately \$20,000 to \$50,000.

The appeal process can be very time consuming for all parties and very intimidating for the property owner. It's beneficial to everyone if issues can be resolved prior to going through the appeal process. The Assessor's Office tries to help property owners understand the assessment process. During the 30-day appeal window, the Assessor's Office tries to talk to owners who plan to appeal to help them understand how the process works. It is generally the amount of taxes due, or believed likely would be due, that drives property owners to file a petition to appeal

the assessed value. Most property owners don't understand that taxes do not generally go up or down at the same rate as the assessed value. Property owners often state "but I haven't done anything to it" or "it's only a manufactured home, it can't go up in value". Explaining that as the market changes so will the assessed values even when there is no physical change to the property and that the previous year's sales determine changes in assessed value whether increasing, decreasing or staying flat helps the property owner understand the process. By having a conversation with the owner, any needed corrections can be made before the property goes through the appeal process. Talking to the property owner helps the Assessor correct any errors as well as gives the property owner a better understanding of the assessment process. Property owners understanding the assessment process often results in fewer appeals.

Once an appeal is filed, the Assessor's Office receives a copy of the petition. An appraiser then reviews the petition and contacts the petitioner. After reviewing with the owner, the appraiser will make any needed corrections to the property record and/or assessed value through the stipulation process. Communication with individual petitioners can be very time consuming however, it is beneficial for both parties. After reviewing the information with the appraiser and learning how the process works, some petitioners will withdraw their petition and will have learned considerably more about the assessment process.

It is the goal of the Assessor's Office to have fair and equitable assessments. The Assessor's Office staff works with property owners to assure the best results possible. DOR reports show that the Assessor's Office is meeting its goal.

## AY2024 FOR 2025 TAXES

These are very generalized statements and there may be property increases and decreases outside these ranges.

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

Many Zone 1 properties had no value changes. Non-ocean front and non-ocean view properties decreased by 5% while ocean front and ocean view properties increased by 5%. Condos were similar and increased 5%-10% with a couple complexes as high as 25% but many had no value change.

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

This was the physical inspection area. Values go up and down based what is noted during the physical inspection including corrections to property characteristics, condition changes, new construction etc. The increases and decreases can vary greatly in the physical inspection zone as most property hasn't had an inspection for 6 years.

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

Values in Zone 3 were a mix of increases and decreases in the 5%-10% range including commercial properties which increased slightly.

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

Minimal changes in Zone except for neighborhood 1411. Neighborhood 1411 increased significantly at about 18%. The smaller homes (less than 1100 sq. ft.) increased even more due to a 25% factor added to reflect market and equity with similar homes in Zone 4.

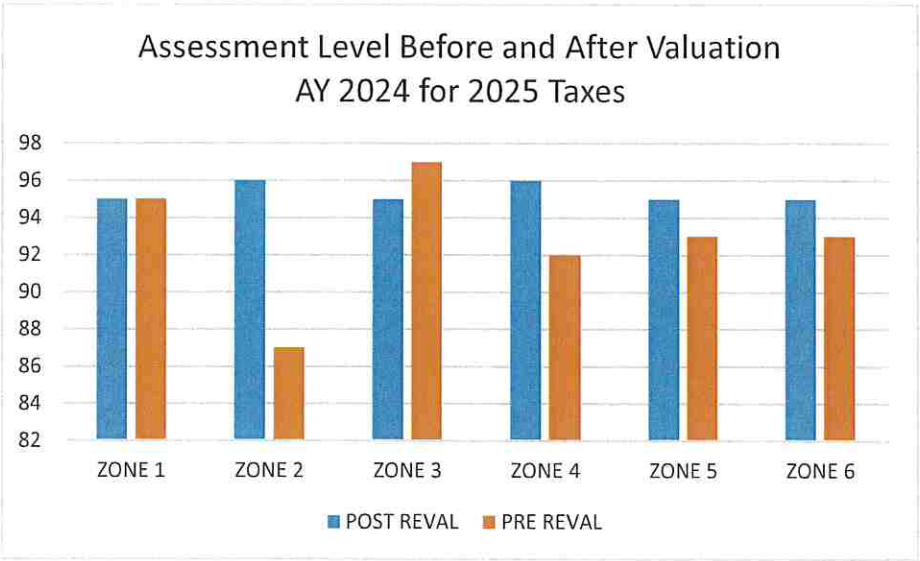
**Zone 5** – East and middle of the county outside city limits of Raymond, South Bend, also Valley, Brooklyn/Smith Creek, Bay Center down through Naselle area .

Generally, values didn't change except for some bare land parcels which increased approximately 15%.

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

Generally, values didn't change except in the South Bend area which increased slightly at about 5%.

This graph shows the level of assessment (ratio) for each zone before and after revaluation. The level of assessment is the median ratio of all qualified sales within each zone.



# PACIFIC COUNTY COMPARABLE SALES REPORT

## SUBJECT

Parcel # 73046000015  
 Owner I, MATTHEW & ZIMMERMAN, TARA  
 Address 311 5TH ST NW  
 Land Size 0.17  
 Assess Date 1/1/2023  
 Assessed Value \$781,700  
 Parcels 1  
 Year Built 2020  
 Style/Class Two-Story  
 Sq Ft 2380  
 Bsmt  
 Quality Good  
 Condition Good  
 Garage Built-In Garage (SF) 336  
 Price per SQ.FT. \$328.45  
 Comments

## ASSESSOR SALE #1

Parcel # 74091000006  
 Owner BLECKOV, PEGGY  
 Address 228 25TH ST NW  
 Land Size 0.23  
 Deed # 3215470  
 Sale Date 10/20/2022  
 Sale Price \$770,000  
 Parcels in Sale 1  
 Year Built 2020  
 Style/Class One Story  
 Sq Ft 2520  
 Bsmt  
 Quality Good  
 Condition Good  
 Garage Attached Garage (SF) 624  
 Sale Ratio 110.30%  
 Price per SQ.FT. \$305.56  
 Comments

SIMILAR SQUARE FOOTAGE AS SUBJECT,  
 SAME YEAR BUILT, QUALITY AND  
 CONDITION; SIMILAR NEIGHBORHOOD  
 BUT NORTH END OF LONG BEACH; BUT  
 NOT OCEAN VIEW

## ASSR/PETITIONER SALE #2/a

Parcel # 74089000002  
 Owner SCHOFIELD / NASH  
 Address 404 17th St SW  
 Land Size 0.23  
 Deed # 3211169  
 Sale Date 3/31/2022  
 Sale Price \$735,000  
 Parcels in Sale 1  
 Year Built 2002  
 Style/Class  
 Sq Ft 2040  
 Bsmt  
 Quality Good  
 Condition Average  
 Garage Attaged Gar (SF) 400  
 Sale Ratio 84.00%  
 Price per SQ.FT. \$360.29  
 Comments

INTERIOR APPRS AVG QUAL; WORN  
 PINE FLOORS; FORMICA  
 COUNTERTOPS; AVG QUALITY  
 BATHROOMS; SIMILAR  
 NEIGHBORHOOD AND LOCATION;  
 OLDER THAN SUBJECT; THIS SALE USED  
 BY ASSESSOR AND PETITIONER;  
 SUBJECT IS SUPERIOR



# PACIFIC COUNTY COMPARABLE SALES REPORT

## ASSESSOR SALE #3

Parcel #	74017000015
Owner	TESTA, ROBERT M & JOAN E
Address	1104 120TH PL
Land Size	0.34
Deed #	3206657
Sale Date	9/17/2021
Sale Price	\$764,400
Parcels in Sale	1
Year Built	2000
Style/Class	
Sq Ft	2200
Bsmt	
Quality	Good
Condition	Average
Garage	Attached Garage (SF) 676
Sale Ratio	82.40%
Price per SQ.FT.	\$347.45

Comments OLDER THAN SUBJECT, SIMILAR SIZE AND QUALITY; SOLD IN 2021 FOR \$676,500, ADJUSTED FOR TIME AT \$764,400; NORTH OF LONG BEACH

## PETITIONER SALE #b

Parcel #	73026014005
Owner	MAHON, MICHAEL & DOROTHY
Address	1115 42nd PL
Land Size	0.11
Deed #	3210746
Sale Date	3/7/2022
Sale Price	\$585,000
Parcels in Sale	1
Year Built	1994
Style/Class	Two Story
Sq Ft	2506
Bsmt	
Quality	Average/Good
Condition	Good
Garage	Built-In Garage (SF) 660
Sale Ratio	110.20%
Price per SQ.FT.	\$233.44

Comments NO VIEW; SOUTH OF LONG BEACH IN SEAVIEW; MUCH OLDER BUILT IN 1994, SIMILAR SIZE, LESSER QUALITY

## PETITIONER SALE #c

Parcel #	74081003006
Owner	SEROSHEK, GARY & DEBRA
Address	1204 194TH ST
Land Size	0.17
Deed #	3215154
Sale Date	10/5/2022
Sale Price	\$569,900
Parcels in Sale	1
Year Built	2022
Style/Class	
Sq Ft	1575
Bsmt	
Quality	Average/Good
Condition	Good
Garage	Attached Garage (SF) 420
Sale Ratio	93.50%
Price per SQ.FT.	\$361.84

Comments NEW CONST HOME; QUALITY IS INFERIOR TO SUBJECT; MUCH SMALLER SQUARE FOOTAGE; NO VIEW; NORTH OF LONG BEACH MIDWAY TO OCEAN PARK





BOE # 23-009  
HALDEMAN

EXHIBIT C

SALE #	PARCEL NUMBER	MAP NUMBER	COD E	LAND SIZE	NBH D	ADDRESS	YR BLT	SQ FT	QUAL	COND	LAND VALUE	SALE DATE	SALE PRICE	\$/SF O/A	\$/SF B/O	SALE NOTE1
Assessor Sale # 1	74091000006	SUMMER HOUSE 06	11 -	0.23	1312	228 25TH ST NW	2020	2520	4	4	\$ 144,000	10/20/2022	\$770,000	\$ 305.56	\$ 248.41	SIMILAR SQUARE FOOTAGE AS SUBJECT, SAME YEAR BUILT, QUALITY AND CONDITION; SIMILAR NEIGHBORHOOD BUT NORTH END OF LONG BEACH; BUT NOT OCEAN VIEW
Assessor sale # 2 and Petitioner sale # a	74089000002	LUETHES SUB 02	11 - OV	0.23	1312	404 17TH ST SW	2002	2040	4	3	\$ 153,000	3/31/2022	\$735,000	\$ 360.29	\$ 285.29	INTERIOR APPRS AVG QUAL; WORN PINE FLOORS; FORMICA COUNTERTOPS; AVG QUALITY BATHROOMS; SIMILAR NEIGHBORHOOD AND LOCATION; OLDER THAN SUBJECT; THIS SALE USED BY ASSESSOR AND PETITIONER; SUBJECT IS SUPERIOR
Assessor sale # 3	74017000015	DUNE CREST 15	11 - OV	0.34	####	1104 120TH PL	2000	2200	4	3	\$ 153,000	9/17/2021	\$764,400	\$ 307.50	\$ 237.95	OLDER THAN SUBJECT, SIMILAR SIZE AND QUALITY; SOLD IN 2021 FOR \$676,500, ADJUSTED FOR TIME AT \$764,400; NORTH OF LONG BEACH
Petitioner sale # b	73026014005	SEAVIEW 014 05	11 -	0.11	1320	1115 42ND PL	1994	2506	3.5	4	\$ 112,100	3/7/2022	\$585,000	\$ 233.44	\$ 188.71	NO VIEW; SOUTH OF LONG BEACH IN SEAVIEW; MUCH OLDER BUILT IN 1994, SIMILAR SIZE, LESSER QUALITY
Petitioner Sale # c	74081003006	TIDES W DV-1 03 06	91 - 80	0.17	1310	1204 194TH ST	2022	1575	3.5	4	\$ 107,500	10/5/2022	\$569,900	\$ 361.84	\$ 293.59	NEW CONST HOME; QUALITY IS INFERIOR TO SUBJECT; MUCH SMALLER SQUARE FOOTAGE; NO VIEW; NORTH OF LONG BEACH MIDWAY TO OCEAN PARK
Petitioner sale # d	74079000208	SUNSET VW 08 W70'	11 - OF 10	0.21	1310	1021 229TH PL	1993	2280	3.5	3	\$ 277,500	8/8/2022	\$650,000	\$ 285.09	\$ 163.38	OCEAN FRONT TO WESTERN UPLAND BOUNDARY (88FF) WHICH IS SIMILAR TO OCEAN VIEW; MUCH OLDER BUILT IN 1993 AND APPEARS MOSTLY ORIGINAL OVERALL
SUBJECT	73046000015	SUBJECT	11 OV	0.17	####	311 5TH ST NW	2020	2380	4	4	\$ 153,000	1/1/2023	\$781,700	\$ 328.45	\$ 264.16	NEWER HOME, QUALITY CONSTRUCTION, OCEAN VIEW, DESIREABLE NEIGHBORHOOD IN LONG BEACH

# Zone Map





STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

August 22, 2024

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

**Final Real Property Ratio**

Dear Mr. Walker:

As provided for in RCW 84.48.075(3), the Department of Revenue hereby certifies the 2024 real property ratio for your county as 95.4 percent.

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

Sincerely,

A handwritten signature in cursive script that reads "Mary Burket".

Mary Burket  
Ratio Specialist  
Property Tax Division