SPEICAL MEETING AGENDA

BOARD of CLALLAM COUNTY COMMISSIONERS
BOARD OF EQUALIZATION HEARINGS

223 East 4th Street, Room 160
Port Angeles, Washington
May 1, 2023 – 1 p.m.

Board of Clallam County Commissioner meetings will also be available virtually at:

If you would like to participate in the meeting via Zoom audio only, call 253-215-8782 and use meeting ID: 875 561 7844 and passcode: 12345

If you would like to participate in the meeting via Zoom video conference, visit https://zoom.us/j/8755617844 and use meeting ID: 875 561 7844 and passcode: 12345

This meeting can be viewed on a live stream at this link: https://www.clallamcountywa.gov/669/Live-Archived-Meetings-Online

Public comment can be directed to the Clerk of the Board at 360-417-2256 or Loni.Gores@clallamcountywa.gov

CALL TO ORDER, ROLL CALL

DISCUSS AND DETERMINE FINAL DISPOSITION

This Special Meeting is being held to discuss and determine the final disposition of the Board of Equalization board order recommendations forwarded by the Board of Equalization Hearing Examiners to the Board of Commissioners pursuant to RCW 84.48.014. Final action will be taken at the meeting on the following:

2022-27	Smith
2022-185	Whittall
2022-70	Lemons
2022-74	Hammond
2022-169	Valentine/Stonington
2022-196	Tissot
2022-205	Dumont
2022-208	Meyers
2022-213	Cessna
2022-216	Irby
2022-217	Williams
2022-57	GMB USA Limited
2022-85	Somerville/Martin
2022-113	Pepin/Reynolds
2022-114	Pepin/Reynolds
2022-218	Pullara
2022-219	Pullara
2022-16	GM Lauridsen Charity Trust
2022-39	MCP Discovery WA
2022-17	C.H.I. Port Angeles, LLC
2022-65	Jones

SPECIAL MEETING NOTICE
CLALLAM COUNTY BOARD OF COMMISSIONERS

PUBLIC NOTICE

Pursuant to RCW 42.30.080, the Board of Commissioners will be calling a Special Meeting on Monday, May 1, 2023 at 1 p.m. in the Commissioners Meeting Room, 223 East 4th Street, Port Angeles, Room 160. The meeting will be held in person and virtually by Zoom.

To participate by Zoom:
If you would like to participate in the meeting via Zoom audio only, call 253-215-8782 and use meeting ID: 875 561 7844 and passcode: 12345

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2022-65	Jones

Clallam County Board of Equalization

223 E. 4th St., Room 160
Port Angeles, Washington

Hearing Date	Petition Number	Name	Property ID	Recommendation
3/29/2023	2022-27	Smith	68648	Overrule Original Determination and Accept Revised Determination
3/29/2023	2022-185	Whittall	25326	Sustain
3/29/2023	2022-70	Lemons	70244	Sustain
3/29/2023	2022-74	Hammond	13038	Sustain
3/29/2023	2022-169	Valentine/Stonington	13240	Sustain
4/5/2023	2022-196	Tissot	41876	Sustain
4/5/2023	2022-205	Dumont	42703	Sustain
4/5/2023	2022-208	Meyers	12961	Sustain
4/5/2023	2022-213	Cessna	76941	Sustain
4/5/2023	2022-216	Irby	28276	Sustain
4/5/2023	2022-217	Williams	71994	Sustain
4/5/2023	2022-57	GMB USA Limited	20198	Overrule Original Determination and Accept Revised Determination
4/12/2023	2022-85	Somerville/Martin	44431	Overrule Original Determination and Accept Revised Determination
4/12/2023	2022-113	Pepin/Reynolds	85287	Sustain
4/12/2023	2022-114	Pepin/Reynolds	85288	Sustain
4/12/2023	2022-218	Pullara	55827	Sustain
4/12/2023	2022-219	Pullara	55828	Overrule Original Determination and Accept Revised Determination
4/12/2023	2022-16	GM Lauridsen Charity Trust	61578	Sustain
4/12/2023	2022-39	MCP Discovery WA	21556	Sustain
4/12/2023	2022-17	C.H.I. Port Angeles, LLC.	84774	Sustain
4/12/2023	2022-65	Jones	9603	Sustain

AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

Department: BOE/BOCC

SPECIAL MEETING ☒ **Meeting Date: May 1, 2023 @ 1:00 p.m.**

Item summary:

☐ Call for Hearing ☐ Contract/Agreement/MOU - Contract #

☐ Resolution ☐ Proclamation ☐ Budget Item

☐ Draft Ordinance ☐ Final Ordinance ☒ Other

Documents exempt from public disclosure attached: ☐

Executive summary:

Special Meeting to discuss and determine final disposition of the Board of Equalization Board Order recommendations forwarded by the Board of Equalization Hearing Examiners for: March 29, April 5, and April 12, 2023.

Budgetary impact: (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget action is required, has it been submitted and a copy attached?** ☐

None

Recommended action: (Does the Board need to act? If so, what is the department's recommendation?)

Determine final disposition of Board Order recommendations for March 29, April 5, and April 12, 2023.

County Official signature & print name: Chelsea Reynolds Chelsea Reynolds

Name of Employee/Stakeholder attending meeting: Chelsea Reynolds and Rachel Weed

Relevant Departments: BOE/BOCC

Date submitted: 4/26/2023

Clallam County Board of Equalization

223 E. 4th St., Room 160
Port Angeles, Washington

Hearing Date	Petition Number	Name	Property ID	Recommendation
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4/12/2023	2022-39	MCP Discovery WA	21556	Sustain
4/12/2023	2022-17	C.H.I. Port Angeles, LLC.	84774	Sustain
4/12/2023	2022-65	Jones	9603	Sustain

Board Orders

March 29, 2023

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Robert and Nicole Smith
Petition Number:	2022-27
Property ID(s):	68648
Assessment Year:	2022 taxes payable 2023

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

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 236,474	Land	$ 236,474
Buildings	$ 677,123	Buildings	$ 539,460
Total Value	$ 913,597	Total Value	$ 775,934

Petitioner:	Robert and Nicole Smith
Hearing date:	March 29, 2023
Property location:	592 Sunset Heights Drive, Port Angeles
Property description:	Single family residence on a 4.89-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 913,597
Assessor's recommended value:	$ 775,934
Petitioner's estimate of value:	$ 652,407
Assessor's Response prepared by:	Ruth Raemer
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner: Nicole Smith Appraiser(s): Ruth Raemer and Lisa Pluard Board Coordinator: Rachel Weed

Petitioner's evidence:

- Pictures of the home's deficiencies
- Estimates for repair

Assessor's Response:

- Subject sales comparison approach analysis of three properties
- Cost approach summary

Petitioner's comments:

Ms. Smith began by explaining the purchase of the property was completed without inspection. Her main concerns are the water damage and overall rundown condition of the home. She mentioned the poor installation of the roof caused water damage that took years to present itself. The water damage caused mold throughout the home, rippling paint, and crumbling walls. Ms. Smith said they had worked with three local roofers before they found one that could help correct the water damage issue. Ms. Smith explained that many areas of the home need a complete remodel. She goes on to explain more concerns about the pitch of the roof as a potential issue when selling the home. They had four contractors come to the home, two didn't respond and the other two are in support of a full remodel to remedy the condition of the home. She said they are in the process of moving forward with a remodel and the introductory quotes of about $300,000 are in process so couldn't provide them to the Assessor at this time. She stated that the comparable sales that were provided by Ms. Raemer are all remodeled homes and the adjusted assessed value for the subject property still does not represent the true and fair value of the property.

Assessor's comments:

Ms. Raemer stated she went to the subject property and noted extensive damage. She mentioned she made a change to the pole building from an average plus condition to an average minus. The condition of the home was changed to an average minus and fair plus due to the pole building, drainage issues, leaking roof, water damage, walls lifting from the corners, and no carpeting.

Questions from the Board:

The Board clarified that Ms. Raemer was in the home?

Ms. Raemer confirmed she was. She noted the petitioner walked her through the home and pointed out all the deficiencies.

Ms. Raemer also noted she only received one bid for replacement of garage doors which came up to about $26,000.

Ms. Pluard confirmed that was all the evidence that was received.

The Board asked if obsolescence was taken into consideration?

Ms. Raemer stated that it was.

The Board asked Ms. Raemer to explain cost-to-cure.

Ms. Raemer stated that if they received bids from bonded contractors, they would be able to deduct the cost-to-cure amount from what the value should be. She also noted she didn't add a time adjustment on the home which would have made the value higher.

Ms. Pluard noted that the homes on Sunset Heights are receiving a 15% external adjustment due to the mill. She mentioned that Ms. Raemer only had the one bid to work with.

The Board asked if a complete equalization of the whole neighborhood was completed?

Ms. Pluard confirmed it was.

The Board asked how far the adjustment applies to the geographic area?

Ms. Pluard stated it's all of Sunset Heights, and comes down to the West on Benson Road, but is not extended to Benson Crest Road.

The Board asked how soon could the petitioner come up with bonded contractor bids?

Ms. Pluard said they would work with the petitioner if she provided them and would be willing to continue the hearing if more information was provided.

Petitioner's comments:

Ms. Smith noted they aren't replacing windows. They are only having what needs to be done completed. The first step of the bid is to pay $600 to have all the contractors come to the home in one day to build a quote. She also noted she started the bid process in December.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Richard Whittall
Petition Number:	2022-185
Property ID(s):	56182
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 228,228	Land	$ 228,228
Buildings	$ 0	Buildings	$ 0
Total Value	$ 228,228	Total Value	$ 228,228

Petitioner:	Richard Whittall
Hearing date:	March 29, 2023
Property location:	Doe Run Road, Sequim
Property description:	Vacant 1.1-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 228,228
Assessor's recommended value:	$ 228,228
Petitioner's estimate of value:	$ 150,000
Assessor's Response prepared by:	Lisa Pluard
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Appraiser: Lisa Pluard Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Four comparable sales

Assessor's Response:

- Subject photographs
- Sales comparison approach of seven properties

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Ms. Pluard started by saying she had spoken with the petitioner quite a bit. She did go to the subject property and agrees that the view is obstructed. Also, the access is not completely developed, but one could still drive right up to the subject property. She didn't get any bids for development of the access and isn't aware whose responsibility it is to accomplish that. She noted that the land is currently listed at $260,000 and has been on the market for 131 days. She said the obstructed view was taken into consideration when making the assessment.

Board comments:

The Board inquired if the view was better at one point?

Ms. Pluard said the trees and homes around the subject property were there when the petitioner purchased the property, nothing had changed.

The Board asked if the petitioner appealed last year and what has changed between last year and this year?

Ms. Pluard said the petitioner did not appeal last year. She noted that the market is the only thing that had changed.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of Clallam County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	William and Barbara Lemons
Petition Number:	2022-70
Property ID(s):	70244
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 218,062	Land	$ 218,062
Buildings	$ 869,324	Buildings	$ 869,324
Total Value	$ 1,087,386	Total Value	$ 1,087,386

Petitioner:	William and Barbara Lemons
Hearing date:	March 29, 2023
Property location:	895 E. Simmons Road, Port Angeles
Property description:	Single family residence on a 16.25-acre parcel
Purchase price, date:	$616,500 on October 19, 2017
Assessor's value for current tax year:	$ 1,087,386
Assessor's recommended value:	$ 1,087,386
Petitioner's estimate of value:	$ 750,000
Assessor's Response prepared by:	Bridget Witschger
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): William and Barbara Lemons Appraiser(s): Dan Childress Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Four comparable sales

Assessor's Response:

- Property Appraisal information
- Ten comparable sales

Petitioner's comments:

Mr. Lemons began by saying they had never received a Notice of Value in the mail since purchasing the property and had to look up the information online. He went on to say this was a continuing issue. He noted the assessed value significantly increased the year their garage was built. Mr. Lemons spoke with Ms. Witschger who said she would look into it, and someone would come out to reappraise the property. He said no one ever came.

Mr. Lemons said Ms. Witschger contacted him, and she agreed she had made a miscalculation regarding the assessed value. She offered an $80,000 reduction, which he didn't agree with. Mr. Lemons has a letter from Ms. Witschger that rescinds the reduction, resorting back to the original assessed value.

Mr. Lemons stated he was told he would be given information by the Assessor's office as to how the assessed value was calculated but did not receive anything.

Mr. Lemons mentioned the assessed value of the subject property increased 50% after the garage was built.

Mr. Lemons stated they have 16.25 acres, and 10 of those acres have been designated as conservation plot, which should be given a reduction in value. He noted the Assessor has the value of their acreage at $13,419 per acre. However, their neighbor has a three-level Craftsman style home, and their acreage is assessed at $13,376 per acre with no exemptions.

Assessor's comments:

Mr. Childress noted Ms. Witschger provided a couple of comparable grids that address some of the comparable properties that the petitioner addressed. He noted the adjustments are within the range, and doesn't see any clear, cogent evidence of over assessment.

Mr. Childress addressed detached valuation and noted that cost does not equate to valuation. He mentioned they don't look at just allocations, they must look at the overall market value.

Mr. Childress noted that the subject property has a good marine view. He also mentioned the acreage and noted the assessed land value is very reasonable. He said he'd have to investigate the land valuation of neighbors to see what's going on with their assessed value.

Mr. Childress addressed the increase of valuation percentage wise and explained a mass appraisal. He said they take a large group of sales, compare the assessed value, and derive a ratio. Adjustments are then made to the ratio to bring them to market value. He noted the market modifier accelerated in the last couple of years. He stated the Assessor's job is to describe the market and try to target 100% ratio. In areas where there is a lack of sales, they take a more conservative approach.

He referred to the comparable properties the petitioner used and noted there are discrepancies, so couldn't be used.

Petitioner's comments:

Mr. Lemons inquired if Mr. Childress had been to the property. He clarified if the values are generalized based on the area and neighborhood and not individually assessed.

Assessor's comments:

Mr. Childress responded he had not been to the subject property in a while. He stated the appraisers go out every six years to physically inspect properties to make adjustments. He said they will also go out at the request of a taxpayer if they want something reviewed.

Board comments:

The Board asked when the last physical inspection was done.

Mr. Childress believed it to be the year 2017.

Mr. Lemons noted that was the year they purchased the subject property.

Mr. Childress explained the market was high but sees it leveling out. He noted land value continues to rise as developers are still competing for land to build homes on because their profit margin is so high right now.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.
After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Russel Hammond
Petition Number:	2022-74
Property ID(s):	13038
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 528,595	Land	$ 528,595
Buildings	$ 35,015	Buildings	$ 35,015
Total Value	$ 563,610	Total Value	$ 563,610

Petitioner:	Russel Hammond
Hearing date:	March 29, 2023
Property location:	501 Beach Drive, Sequim
Property description:	Lot 38, Block 1, Diamond Point
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 563,610
Assessor's recommended value:	$ 563,610
Petitioner's estimate of value:	$ 400,000
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Russel Hammond (with daughter Liz Hammond) Appraiser(s): Micki McFall Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization dated February 1, 2023

Assessor's Response:

- Three comparable sales

Petitioner's comments:

Ms. Hammond spoke on behalf of Mr. Hammond. She started by saying due to the unique nature of the property, the assessed value does not represent the true and fair value of the property. She mentioned the subject property was on the market for a long time. She noted there aren't very many comparable properties because of the historic nature, and the effective use is limited. Both she and Mr. Hammond feel the property should be reassessed due to the environmental impact of the dilapidated pier as well as the visual impact.

Assessor's comments:

Ms. McFall started by addressing the environmental concerns of the piers. She mentioned the Department of Natural Resources is working to remove piers in the Puget Sound area. She didn't find any indication that property owners are required to remove the piers or pay for the cost of removal. She noted that the undetermined costs are being handled by grant funding. She quoted from a News Tribune Report that came out March 28, 2023, they are actively working on a House Bill 1378 and a Senate Bill 5433 to try to get an additional $21 million over the next six-year period to help remove piers and other items affecting the environment on the coast areas. They indicated the state already has the Aquatic Resources Restoration Program which has removed a large number of piers in the Puget Sound.

Ms. McFall noted there wasn't evidence submitted by the petitioner indicating they are being asked to remove or pay for removal of the piers. She said they purchased the property with knowledge of the existing structure and piers. She noted there is still a panoramic view even with the piers.

Ms. McFall said there is no indication from the building department that the petitioner couldn't restore or remove the building. She noted there is no value for the building, so the only improvement are the utilities in place.

Ms. McFall addressed the comparable sale provided by the petitioner, which was the sale of waterfront property in the Sequim Bay Area on June 12th, 2022, for $436,000. She noted the property would fall within the same price range as the subject property.

Board comments:

The Board clarified there is no value placed on the building.

Ms. McFall confirmed there is no value.
The Board asked if the building caused a negative value.

Ms. McFall said there is no negative value at this point unless it has to be structurally removed.

Petitioner's comments:

Ms. Hammond mentioned she appreciated the additional research regarding the piers, but feels the Assessor is minimizing the impact a potential removal would have on the subject property.

Board comments:

The Board clarified the trend data and asked if the previous value for tax year 2021-2022 was low and why?

Ms. McFall confirmed it was low. She explained when the sales analysis is annually updated and there are limited sales, then a conservative approach is used. If more sales happen, they can make appropriate adjustments to a given area.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Kathy Valentine & Janet Stonington
Petition Number:	2022-169
Property ID(s):	13240
Assessment Year:	2022 taxes payable 2023

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

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 456,000	Land	$ 456,000
Buildings	$ 327,451	Buildings	$ 327,451
Total Value	$ 783,541	Total Value	$ 783,541

Petitioner:	Kathy Valentine & Janet Stonington
Hearing date:	March 29, 2023
Property location:	250 N. Diamond Shore Lane, Sequim
Property description:	Single family residence on a .20-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 783,541
Assessor's recommended value:	$ 783,541
Petitioner's estimate of value:	$ 627,451
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Kathy Valentine Appraiser(s): Micki McFall & Christina (Tina) Deemer Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Four comparable sales
- Letter with evidence of additional sales

Assessor's Response:

- Four comparable sales
- Map of subject property and comparable sales
- Sales formula trend
- Cost approach summary

Petitioner's comments:

Ms. Valentine stated that she and Ms. Stonington were very alarmed to see their assessment go up $300,000 in the last year. She referred to the comparable sales she provided, and noted she used ones that weren't on the water but ones that had a view of the water.

Ms. Valentine explained she looked at Redfin and Realtor.com in October 2022 and the value of the subject property was estimated to be $640,000. She and Ms. Stonington based their estimated value of $630,000 on that research. She mentioned a more recent search of those websites and noted the estimated value has dropped since then.

Ms. Valentine explained that they don't have a garage or a very large piece of property. She stated they don't believe they would be able to sell their home for the Assessor's assessed value.

Ms. Valentine mentioned a meeting for waterfront property owners regarding living with sea level rise. She said it felt like owners with waterfront property were highly impacted by the assessments this year. She explained that everyone knows the sea level is rising and said the Assessor will have to take that into consideration at some point. She noted that if someone were to purchase her property, they would have to obtain flood insurance, especially with King tides.

Ms. Valentine noted one last thing about one of the comparable sales. She said the assessed value was $869,000 in 2021, but it sold for $675,000 in July of the same year.

Assessor's comments:

Ms. McFall started by saying she had an extensive conversation with Ms. Valentine explaining the Assessor's process and lien date. She addressed the last comparable sale that Ms. Valentine mentioned, 71 Beach Drive. She noted the value of $869,301 is after adjustments were made to compare it with her property.

Ms. McFall addressed the sea level rise concern and said when evidence is presented that reflects the rising sea levels is impacting the values or how properties are selling, that's when adjustments are made. She noted they do work with their land appraiser and building department to adjust land values for known issues. As far as the amount of adjustment, they would have to analyze sales over time and form an educated opinion about what the difference in the value would be. She goes on to explain cost approach and annual sales analysis.

Board comments:

The Board asks about inconsistencies in land values.

Ms. McFall said it will apply differently by neighborhood, so some will have more sales than others, and some values will increase significantly based on what the sales data is. She agreed it's not consistent as it is real estate driven which can be very inconsistent.

Assessor's comments:

Ms. Deemer mentioned the physical inspection they complete is every six years which is mandated by the state. If they had the mandate power, the would complete an inspection every year, however there are no funds available.

Ms. Valentine asked when the last time the property was physically inspected.

Ms. McFall said it was two years ago.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

Board Orders

April 5, 2023

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Douglas and Judith Tissot
Petition Number:	2022-196
Property ID(s):	41876
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 72,835	Land	$ 72,835
Buildings	$ 451,147	Buildings	$ 451,147
Total Value	$ 523,982	Total Value	$ 523,982

Petitioner:	Douglas and Judith Tissot
Hearing date:	April 5, 2023
Property location:	141 Rondale Dr, Sequim
Property description:	Single family residence on 1.12-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 523,982
Assessor's recommended value:	$ 523,982
Petitioner's estimate of value:	$ 472,482
Assessor's Response prepared by:	Lee Hancock
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Lee Hancock Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- A four-page letter to the Board of Equalization dated
- November 12, 2022

Assessor's Response:

- Seven comparable properties

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund began by stating he used five of the comparable sales that were provided by the petitioner. The mean and median of the comparable sales are $539,935 and $521,69 which supports the 2022 assessment.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Ronald Dumont
Petition Number:	2022-205
Property ID(s):	42703
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 38,745	Land	$ 38,745
Buildings	$ 57,434	Buildings	$ 57,434
Total Value	$ 96,179	Total Value	$ 96,179

Petitioner:	Ronald Dumont
Hearing date:	April 5, 2023
Property location:	430 Dungeness Meadows, Sequim
Property description:	Mobile home residence
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 96,179
Assessor's recommended value:	$ 96,179
Petitioner's estimate of value:	$ 81,233
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Layton (Bud) Lund Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- Clallam County Assessor & Treasurer webpage of the subject property
- A one-page letter to the Board of Equalization dated November 8, 2022
- One comparable sale

Assessor's Response:

- Five comparable properties

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund began by stating he used the comparable provided by the petitioner since it was the most similar to the subject property. He explained that the first property sale in his grid of comparable properties was the most comparable.

Board comments:

The Board asked Mr. Lund to explain the obsolescence on a trailer.

Mr. Lund stated that the petitioner mentioned the age of the trailer but the comparable sales were of similar age or older.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair,
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Joan Meyers TTE ET AL
Petition Number:	2022-208
Property ID(s):	12961
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 103,740	Land	$ 103,740
Buildings	$	Buildings	$
Total Value	$ 103,740	Total Value	$ 103,740

Petitioner:	Joan Meyers
Hearing date:	April 5, 2023
Property location:	410 S. Diamond Shore Ln, Sequim
Property description:	.26-parcel of vacant land
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 103,740
Assessor's recommended value:	$ 103,740
Petitioner's estimate of value:	$ 57,330
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Layton (Bud) Lund Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- None

Assessor's Response:

- Four comparable properties

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund began by stating the petitioner's primary issue with the subject property is the limited use and restrictions of the property, which were taken into consideration when determining the assessed value. He explained that the comparable sales he used were adjusted downward by 75% to make it more comparable to the subject.

The mean and median of the comparable properties is between $147,271 and $149,079 and the subject property is well below those averages.

Board comments:

The Board asked Mr. Lund to explain why the downward trend of 75% was chosen and not 60% or 90%.

Mr. Lund explained that 75% was chosen by the land specialist to account for the restrictions on the subject property and the same percentage was used on the comparable sales.

The Board asked Mr. Lund what the subject property could be used for.

Mr. Lund explained the property could be used for recreational uses.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____
Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Samuel and Wendy Cessna

Petition Number: 2022-213

Property ID(s): 76941

Assessment Year: 2022 taxes payable 2023

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

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 97,500	Land	$ 97,500
Buildings	$ 438,574	Buildings	$ 438,574
Total Value	$ 536,074	Total Value	$ 536,074

Petitioner: Sam and Wendy Cessna

Hearing date: April 5, 2023

Property location: 34 Storman Pl, Port Angeles

Property description: Single family residence

Purchase price, date: Not provided

Assessor's value for current tax year: $ 536,074

Assessor's recommended value: $ 536,074

Petitioner's estimate of value: $ 335,234

Assessor's Response prepared by: Micki McFall

Hearing attendees: Hearing Examiners Gordon Gibbs and Thomas Swanson
Petitioner Sam Cessna
Appraiser Micki McFall
Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- One-page letter with three comparable sales
- One-page email dated December 19, 2022 with ranges of sales in the Mallard Cove area

Assessor's Response:

- Two-page Appraiser's Summary
- Comparable sales grid with three comparable properties
- Two-page map of the subject property in comparison to comparable sales
- One-page Property Appraisal Information for 2022

Petitioner's comments:

Mr. Cessna began by discussing the percentage increase of 60% from 2021 to 2022 on the subject property. He outlined the three property sales that took place in Mallard Cove and stated that property sales are different in the Lake Sutherland area due to the Homeowner Association (HOA) fees and restrictions put in place when selling property.

Assessor's comments:

Ms. McFall discussed the sales provided by Mr. Cessna. Two of the properties he provided that were sales were a duplex and sold as one structure. She was unable to compare a duplex to a single-family dwelling since they sell differently in Clallam County.

Ms. McFall also explained the sales provided by Mr. Cessna were 2017/2018 sales which are well past the lien date of January 1, 2022.

She stated that she made as few adjustments to the comparable sales as possible and wanted to clarify that there was no evidence that HOA's would warrant different sales amounts in the Lake Sutherland area.

Petitioner's comments:

Mr. Cessna stated that the comparable properties used in other areas of Lake Sutherland should not be comparable properties due to the limitations at Mallard Cove. Mallard Cove shares water and septic, has no private waterfront, no private beach, no boat dock that other HOA areas of Lake Sutherland have. These limitations in this area, he believes, are what would warrant a decrease in property value.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____
Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Michael and Bonnie Irby
Petition Number:	2022-216
Property ID(s):	28276
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 47,619	Land	$ 47,619
Buildings	$ 65,917	Buildings	$ 65,917
Total Value	$ 113,536	Total Value	$ 113,536

Petitioner:	Michael and Bonnie Irby
Hearing date:	April 5, 2023
Property location:	240 Golden Sands Blvd, Sequim
Property description:	Single family residence
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 113,536
Assessor's recommended value:	$ 113,536
Petitioner's estimate of value:	$ 67,500
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Layton (Bud) Lund Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- Two-page letter to the Board of Equalization dated December 14, 2022

Assessor's Response:

- Four comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund stated that the 2016 sale of the property the petitioner outlined in his letter addressed to the Board of Equalization could not be considered as it was outside the range for the lien date.

He explained that the average mean and median of the comparable properties is significantly higher than the value of the subject property.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Larry Williams Sr.
Petition Number:	2022-217
Property ID(s):	71994
Assessment Year:	2022 taxes payable 2023

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

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 105,450	Land	$ 105,450
Buildings	$ 424,351	Buildings	$ 424,351
Total Value	$ 529,801	Total Value	$ 529,801

Petitioner:	Larry Williams Sr.
Hearing date:	April 5, 2023
Property location:	81 Hart Rd, Port Angeles
Property description:	Single family residence on 5 acres
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 529,801
Assessor's recommended value:	$ 529,801
Petitioner's estimate of value:	$ 280,000
Assessor's Response prepared by:	Tanya Kerr
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Petitioner Larry Williams Sr. Appraiser Tanya Kerr Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- Six comparable sales

Assessor's Response:

- Two-page Appraiser Summary
- Two pictures of the subject property
- Cost Approach Analysis
- Three comparable sales
- Map of comparable sales and subject property

Petitioner's comments:

Mr. Williams began by explaining to the Board that the manufactured home was delivered in 2001 and received the title in 2002.

He believes that based on the windows, floors, roof, and heating issues this will depreciate the property value and that manufactured homes depreciate and do not increase.

Mr. Williams also stated that the subject property is in a Trust which means comparable sales should not be used since his property will not be sold and will be passed down to the family.

Assessor's comments:

Ms. Kerr explained that it is a requirement of the Department of Revenue to assess all properties at true and fair value and trustee sales cannot be taken into consideration.

She also mentioned that stick-built homes are not as common on the real estate market, but manufactured homes are which increases the true and fair value.

Board comments:

The Board asked Ms. Kerr to explain cost-to-cure.

Ms. Kerr stated that normal wear and tear such as siding that needs paint is assumed and used for the effective year of the subject property. If there is something beyond the normal depreciation, then the petitioner would need to notify the Assessor's Office so they could adjust. Estimates from licensed contractors are also used to adjust the depreciation of a property.

The Board asked Ms. Kerr to explain Senior Exemption.

Ms. Kerr stated that the Assessor's Office has a Senior Exemption Specialist that would walk someone through the process to see if they qualify.

The Board asked Ms. Kerr if the barn/shed have value or if they were to be torn down how would a taxpayer notify the Assessor's Office.

.Ms. Kerr explained that the Assessor's Office would use their Destroyed Property form and would need to be notified, which would prompt a visit to the property to verify the building is no longer on the property. This would then adjust the value of the property.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	GMB USA Limited
Petition Number:	2022-57
Property ID(s):	21098
Assessment Year:	2022 taxes payable 2023

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

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 333,900	Land	$ 260,000
Buildings	$ 0	Buildings	$ 0
Total Value	$ 333,900	Total Value	$ 260,000

Petitioner:	Jeffrey Bruton
Hearing date:	April 5, 2023
Property location:	NE Corner of S 7th Ave and W Hemlock St, Sequim
Property description:	2.72-acres of vacant land
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 333,900
Assessor's recommended value:	$ 260,000
Petitioner's estimate of value:	$ 220,000
Assessor's Response prepared by:	Lee Hancock
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Lee Hancock Board Coordinator(s) Chelsea Millar

Petitioner's evidence:

- Two-page letter to Pam Rushton, Assessor dated November 9, 2022
- 12 comparable sales

Assessor's Response:

- One-page Assessor's Response

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Hancock explained to the Board that there are no recent similar comparable sales of land on the market. He stated that the last two recent sales were two years prior to the lien date.

He informed the Board that to develop this piece of property, the petitioner must receive project approval from the City of Sequim and noted that it is difficult for a taxpayer to buy land and not know what they can or cannot be approved for by the Sequim Planning Department.

Due to the lack of information, he recommends adjusting the value of the property from $333,900 to $260,000.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated:

Mailed:

____
Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

Board Orders

April 12, 2023

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Corby Somerville and Jeannie Martin
Petition Number:	2022-85
Property ID(s):	44431
Assessment Year:	2022 taxes payable 2023

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

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 276,000	Land	$ 276,000
Buildings	$ 395,159	Buildings	$ 274,000
Total Value	$ 671,159	Total Value	$ 550,000

Petitioner: Corby Somerville and Jeannie Martin

Hearing date: April 12, 2023

Property location: 162 Lands End Lane, Sequim

Property description: Single family residence on a 1.52-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 671,159

Assessor's recommended value: $ 550,000

Petitioner's estimate of value: $ 430,256

Assessor's Response prepared by: Karry Kreider

Hearing attendees:

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Petitioner(s): Corby Somerville & Jeannie Martin
Appraiser(s): Karry Kreider
Board Coordinator(s): Rachel Weed

Petitioner's evidence:
- Contractor's quote for movement of home

Assessor's Response:
- Subject photo/land illustrations
- Cost approach summary
- Market approach sales grid

Petitioner's comments:

Mr. Somerville began by saying they had read through the information Mr. Kreider provided multiple times. He went over their understanding of interior properties and bluff frontage properties. He stated the contractor's quote for approximately $200,000 for movement of the home away from the bluff was the basis for their petition. He also said they believed the quote should be used as a downward adjustment from a fair market value and doesn't feel that was taken into consideration.

Assessor's comments:

Mr. Kreider started by explaining market multipliers that are calculated by Chief Appraiser Dan Childress. He noted that the appraisal was already discounted due to the subject property being bluff front property. He then explained how he calculated and came up with the assessed value. He said the end value also included a portion of the bid.

Questions from the Board:

The Board clarified if a portion of the $200,000 to move the house was factored in.

Mr. Kreider confirmed it was.

The Board asked how frequently homes are moved.

Mr. Kreider said he hadn't seen very many. This is the first one he's done an analysis on. He noted the assessed value is reasonable since the home hasn't been moved yet.

The Board asked how far the home is away from the bluff currently.

Mr. Somerville said approximately 80 feet.

The Board inquired what the estimated erosion rate is.

Mr. Somerville noted there is an academic research paper available on the Jamestown S'Klallam Tribe website regarding the race of bluff erosion from Dungeness Spit and west. He said their sector is approximately one foot a year on average.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated:

Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Robert Pepin and Sharlene Reynolds

Petition Number: 2022-113

Property ID(s): 85287

Assessment Year: 2022 taxes payable 2023

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

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 78,775	Land	$ 78,775
Buildings	$ 0	Buildings	$ 0
Total Value	$ 78,775	Total Value	$ 78,775

Petitioner: Robert Pepin and Sharlene Reynolds

Hearing date: April 12, 2023

Property location: 328 Boulder Road, Port Angeles

Property description: 1.35-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 78,775

Assessor's recommended value: $ 78,775

Petitioner's estimate of value: $ 68,500

Assessor's Response prepared by: Micki McFall

Hearing attendees: Hearing Examiners: Gordon Gibbs and Thomas Swanson
Petitioner(s): Robert Pepin and Sharlene Reynolds
Appraiser(s): Micki McFall
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Typed addendum

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of the subject property and comparable sales

Petitioner's comments:

Mr. Pepin stated that he will not be addressing any comments on this petition.

Assessor's comments:

Ms. McFall did not make any comments regarding this petition.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Robert Pepin and Sharlene Reynolds
Petition Number:	2022-114
Property ID(s):	85288
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 471,600	Land	$ 471,600
Buildings	$ 1,243,426	Buildings	$ 1,243,426
Total Value	$ 1,715,026	Total Value	$ 1,715,026

Petitioner:	Robert Pepin and Sharlene Reynolds
Hearing date:	April 12, 2023
Property location:	328 Lake Sutherland Road, Port Angeles
Property description:	Single family residence on a 1.57-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 1,715,026
Assessor's recommended value:	$ 1,715,026
Petitioner's estimate of value:	$ 1,450,000
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Robert Pepin and Sharlene Reynolds Appraiser(s): Micki McFall Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Typed addendum
- Five comparable properties

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of the subject property and comparable sales
- 2022 property appraisal information

Petitioner's comments:

Mr. Pepin began by saying they understand the property was assessed under a mass appraisal. He said they requested specific information regarding the mass appraisal assessment and the basis for it but noted they didn't receive it. Mr. Pepin mentioned they did speak with Ms. McFall to try to understand the process.

Mr. Pepin stated that the comparable sales Ms. McFall provided should not be considered when valuing his property. He referred to the comparable sales they provided as evidence and believes they support the true and fair value. He said there is no comparable sale on Lake Sutherland that could be used to compare with the subject property. They didn't find any other property that sold for $1.7 million on Lake Sutherland. All the properties they found were sold for a lower price.

Assessor's comments:

Ms. McFall explained the two different approaches with mass appraisal, the cost approach and sales approach. She also explained the Marshall Swift cost per square foot formula. She referred to the comparable the petitioner provided and explained why she went with the comparable sales she provided. She explained the surplus land could be sold and developed for significantly more, but didn't assess it that way.

Board decision:

<u>Standard of proof:</u> 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Joseph Pullara
Petition Number:	2022-218
Property ID(s):	55827
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 30,000	Land	$ 30,000
Buildings	$ 564,279	Buildings	$ 564,279
Total Value	$ 594,279	Total Value	$ 594,279

Petitioner:	Joseph Pullara
Hearing date:	April 12, 2023
Property location:	433 Lake Dawn Road, Port Angeles
Property description:	Single family residence on a 0.4-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 594,279
Assessor's recommended value:	$ 594,279
Petitioner's estimate of value:	$ 410,000
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Appraiser(s): Layton (Bud) Lund Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization
- Two comparable sales

Assessor's Response:

- Six comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund noted the petitioner cited several issues regarding the location of the subject property that have an adverse impact and stated they are reflected in the low value of the land. He also stated there were no valid sales of comparable properties found in the Lake Dawn area in the last five years. He said one of the comparable sales the petitioner provided could not be used because it did not meet the requirements of an arms-length transaction. It was a private sale to an adjacent property owner and not on the open market. He also stated the other comparable provided by the petitioner was past the lien date. The assessed value of the subject property is what it would likely sell for as of January 1, 2022. He stated that determination is made by looking at properties sold during the five-year period preceding that date. They also bracket the lien date by looking at comparable sales after January 1st up to April 30th.

Board decision:

<u>Standard of proof:</u> 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Joseph Pullara
Petition Number:	2022-219
Property ID(s):	55828
Assessment Year:	2022 taxes payable 2023

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

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 28,000	Land	$ 28,000
Buildings	$ 33,605	Buildings	$ 19,305
Total Value	$ 61,605	Total Value	$ 47,305

Petitioner:	Joseph Pullara
Hearing date:	April 12, 2023
Property location:	Lake Dawn Road, Port Angeles
Property description:	0.3-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 61,605
Assessor's recommended value:	$ 47,305
Petitioner's estimate of value:	$ 27,000
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Appraiser(s): Layton (Bud) Lund Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization

Assessor's Response:

- Three comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund noted the petitioner contends there are no utilities on the site. The Assessor determined the petitioner is partially correct and agreed there is no water or power connected to the site. According to the Department of Community Development there is a septic system that was built in 1955. In October 2000, a permit was issued to repair the system and was finalized in December 2000. Mr. Lund recommends adjusting the value to reflect the lack of power and water.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: GM Lauridsen Charity Trust

Petition Number: 2022-16

Property ID(s): 61578

Assessment Year: 2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 103,550	Land	$ 103,550
Buildings	$ 257,042	Buildings	$ 257,042
Total Value	$ 360,592	Total Value	$ 360,592

Petitioner: Ken Williams and Nancy Johns

Hearing date: April 12, 2023

Property location: 120 S. Lincoln Street, Port Angeles

Property description: 8,072 square foot multiple-tenant commercial building

Purchase price, date: Not provided

Assessor's value for current tax year: $ 360,592

Assessor's recommended value: $ 360,592

Petitioner's estimate of value: $ 238,973

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees:
Hearing Examiners: Gordon Gibbs and Thomas Swanson
Petitioner(s): Ken Williams and Nancy Johns
Appraiser(s): Layton (Bud) Lund
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization dated October 28, 2022
- Board order from April 13, 2022 hearing
- Pictures of the subject property
- Typed document addressing paper appraisal
- Copy of the will of GM Lauridsen

Assessor's Response:

- Estimated land value comparison grid
- Cost approach summary
- Income approach summary
- Sales comparison approach

Petitioner's comments:

Mr. Williams began by stating the Board of Equalization set the value at $211,896 at the hearing for tax year 2021-2022. He said they were surprised the estimated value from the Assessor was 70% more than what was determined last year by the Board of Equalization.

Mr. Williams addressed the cost approach used by the Assessor. He noted the Assessor used a national cost of $113.30 per square foot to build was used and reduced 75% for depreciation. He believes that 75% is just a guess. He said the Assessor marked the building in fair condition, but explained the building is 107 years old and in poor condition. He stated they have a roofer on retainer that is paid every month to make sure the roof doesn't leak more than it already has. He also said if windows need to be replaced, they must be customized because they aren't square anymore. If 85% was used for depreciation, the total would be $230,774, less than what they are requesting.

Mr. Williams addressed the income approach and explained the Assessor again used a hypothetical value for fair rental value. He said if this method was used, the $306,200 would be closer to what they're requesting.

Mr. Williams addressed the sales comparison approach and noted even the Assessor acknowledges it's not a good method. There are very few buildings of the same age and condition. He noted there was only one comparable property closest to the age and condition of the building which is the lowest square footage value of all the comparable sales. He believed the closest comparable should have been used to come up with the assessed value.

Mr. Williams explained there are restrictions on the building. They are a charitable trust, and they are required to give away all their net income to charity. He noted the Attorney General gave an opinion years ago that the Assessor must use restrictions on property in determining fair market value. He explained it hasn't been used. He said they can't sell the building free and clear of those conditions.

Assessor's comments:

Mr. Lund began with the cost approach noting the depreciation was applied to the estimated replacement cost. This was intended to account for all physical, functional, and economic obsolescence which includes all deferred maintenance. He said when the 75% depreciation rate was applied which amounted to more than $685,000. In the event the cost-to-cure items exceeded this amount, an adjustment would be made. He stated the petitioner did not provide any documentation to support any depreciation.

Mr. Lund addressed the income approach and noted market information for income and expenses was used along with an overall cap rate. A downward adjustment of 55% was applied due to the age and condition of the subject property.

Mr. Lund explained how the sales comparison approach was calculated.

Mr. Lund finally addressed the assessed value of the subject property in 2019, petition number 2019-112. He said the Board of Equalization sustained the assessed value. The petitioner then appealed the decision to the State Board of Tax Appeals and noted they also sustained the assessed value.

Questions from the Board:

The Board asked if the Assessor could explain the 75% depreciation rate.

Mr. Lund said the rate is determined by their computer system provided by Marshall and Swift. He said it's based on age, quality, and condition of the building. The floor rate is 80% if the building is usable. The Marshall and Swift has recommended depreciation rates based on national averages which are then localized.

The Board clarified if there was any cost-to-cure and if it could be explained how it could factor in for future.

Mr. Lund confirmed there was no cost-to-cure. He explained if the total cost-to-cure of all the items exceed the amount allowed for depreciation, then an adjustment can be made.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: MCP Discovery WA Propco LLC

Petition Number: 2022-39

Property ID(s): 21556

Assessment Year: 2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 544,013	Land	$ 544,013
Buildings	$ 2,846,257	Buildings	$ 2,846,257
Total Value	$ 3,390,270	Total Value	$ 3,390,270

Petitioner: Dan Leonard

Hearing date: April 12, 2023

Property location: 408 W. Washington Street, Sequim

Property description: Senior housing facility on a 1.0493-acre parcel

Purchase price, date: $2,200,000 in March 2020

Assessor's value for current tax year: $ 3,390,270

Assessor's recommended value: $ 3,390,270

Petitioner's estimate of value: $ 2,044,013

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees: Hearing Examiners: Gordon Gibbs and Thomas Swanson
Appraiser(s): Layton (Bud) Lund
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- No evidence submitted

Assessor's Response:

- Estimated land value comparison grid
- Cost approach summary
- Sales comparison of four comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund recommended that the current assessed value be sustained.

Questions from the Board:

The Board asked if there were any issues with obsolescence or cost-to-cure due to the building being sixty-one years old.

Mr. Lund noted that the subject property was considered in good condition. He explained it was recently renovated inside and out in 2010, due to being converted from an assisted living facility to a memory care facility. The renovation would have taken care of any items that would have affected the age of the property.

The Board asked if $2,200,000 was the correct purchase price.

Mr. Lund said the purchase price was $3,184,000 through a bargain and sales deed. They don't consider that as representing market value.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Collegiate Housing International Port Angeles, LLC.
Petition Number:	2022-170
Property ID(s):	84774
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 203,500	Land	$ 203,500
Buildings	$ 3,742,516	Buildings	$ 3,742,516
Total Value	$ 3,946,016	Total Value	$ 3,946,016

Petitioner:	Joel Crosby
Hearing date:	April 12, 2023
Property location:	1134 & 1138 E Park Avenue, Port Angeles
Property description:	Two detached, Class D Wood Buildings on .98 acres
Purchase price, date:	N/A
Assessor's value for current tax year:	$ 3,946,016
Assessor's recommended value:	$ 3,946,016
Petitioner's estimate of value:	$ 3,403,900
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners Gordon Gibbs and Thomas Swanson Appraiser Layton (Bud) Lund Board Coordinator(s) Chelsea Millar and Rachel Weed

Petitioner's evidence:

- One-page letter from Port Angeles Realty to Joel Crosby
- Exhibit A: Declaration of Kyle Priest before the Board of Tax Appeals, State of Washington
- One-page letter of Building Costs
- One-page letter to the Clallam County Board of Equalization dated March 16, 2023
- Two-page letter of Profit and Loss from January – December 2022

Assessor's Response:

- Two-page Analysis
- One-page Estimated Land Value – Comparison Grid
- Three-page Cost Approach Summary and Detail pages

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund explained that there were no comparable sales similar to the property. He stated that the Sales Comparison Approach could not be used since there had been no sales in the last 5 years but it could be used for land value.

The Income Approach also could not be utilized due to no market evidence to compare.

The Cost Approach was the method used which includes the replacement cost of the buildings using the Marshall Valuation Service.

He stated that the petitioner mentioned the COVID-19 pandemic hardship which Mr. Lund reminded the Board that the assessment year lien date was as of January 1, 2022 and the lockdown was essentially over at that time but properties were still selling during the COVID-19 pandemic.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

NOTICE
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 of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Hugh Jones
Petition Number:	2022-65
Property ID(s):	9603
Assessment Year:	2022 taxes payable 2023

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

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 22,481	Land	$ 22,481
Buildings	$ 102,469	Buildings	$ 102,469
Total Value	$ 124,950	Total Value	$ 124,950

Petitioner:	Hugh Jones
Hearing date:	April 12, 2023
Property location:	1230 Mora Road, Forks
Property description:	Single family residence on a 1.02-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 124,950
Assessor's recommended value:	$ 124,950
Petitioner's estimate of value:	$ 95,244
Assessor's Response prepared by:	Tanya Kerr
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Hugh Jones (with wife Charlotte Jones) Appraiser(s): Tanya Kerr & Lee Hancock Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Petition number 2019-141 Assessment Roll Corrections agreement
- Emails to the Assessor's office

Assessor's Response:

- Three comparable sales

Petitioner's comments:

Mr. Jones began by referring to the assessment of the subject property a couple of years ago when they had it reassessed due to disrepair. He referred to Petition Number 2019-141 Assessment Roll Correction form they submitted and would like to stay with that agreement.

Assessor's comments:

Ms. Kerr explained those agreements only apply to the tax year in which the agreement was made. She noted they are aware the house hasn't been rehabilitated and have kept it in a low condition. She said it is a 1995 build, but they have it as a 1985 effective year since it hasn't been maintained. She explained the 83% depreciation is very high for the subject property. She said the increase was a market adjustment that applied to everyone across the county.

Mr. Hancock clarified with the petitioner that he was under the assumption the agreement would be frozen and not change over time.

Mr. Jones confirmed that was his impression.

Board comments and questions:

The Board clarified if the petitioner is aware and has tried for senior exemption.

Mr. and Mrs. Jones both said their income falls just above the qualifying amount.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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