# SPECIAL MEETING NOTICE
# CLALLAM COUNTY COMMISSIONERS
# CLALLAM COUNTY BOARD OF EQUALIZATION
# FEBRUARY 25, 2025 AT 11:30 A.M.

Pursuant to RCW 42.30.080, the Board of Equalization will be calling a Special Meeting on Tuesday, February 25, 2025 at 11:30 a.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. The purpose of the meeting is to review Board of Equalization board order recommendations. Action will be taken at the meeting.

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

This Special Meeting is being held to make recommendations to the Board of County Commissioners for January 29, 2025 and February 12, 2025 Board of Equalization Hearings.

- Public Comment for agenda items – Please limit comments to three minutes (10 minutes total for this public comment session)

| **Petition #** | **Owner Name** | **Property ID #** |
|---|---|---|
| 2024-28 | Jafay | 59669 |
| 2024-34 | Deeney | 67330 |
| 2024-42 | Snyder | 83845 |
| 2024-45 | Reaves | 2589 |
| 2027-22 | Zizzo | 51655 |
| 2024-50 | Thompson | 76723 |
| 2024-55 | Wooldridge | 77099 |
| 2024-68 | Lets Eat LLC | 77136 |

# SPEICAL MEETING AGENDA

**BOARD of CLALLAM COUNTY COMMISSIONERS**
**BOARD OF EQUALIZATION**
**223 East 4th Street, Room 160**
**Port Angeles, Washington**
**February 25, 2025 – 11:30 a.m.**

Pursuant to RCW 42.30.080, the Board of Equalization will be calling a Special Meeting on Tuesday, February 25, 2025 at 11:30 a.m. in the Commissioners Meeting Room, 223 East 4th Street, Port Angeles, Room 160. The purpose of the meeting is to review Board of Equalization board order recommendations. Action will be taken at the meeting.

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## CALL TO ORDER, ROLL CALL

## PUBLIC COMMENT ON AGENDA ITEMS – PLEASE LIMIT COMMENTS TO THREE MINUTES (10 minutes total for this public comment session)

## APPROVAL OF MINUTES

- February 4, 2025

## 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:

Hearing dates: January 29, 2025 and February 12, 2025

| Petition # | Owner Name | Property ID # |
|---|---|---|
| 2024-28 | Jafay | 59669 |
| 2024-34 | Deeney | 67330 |
| 2024-42 | Snyder | 83845 |
| 2024-45 | Reaves | 2589 |
| 2027-22 | Zizzo | 51655 |
| 2024-50 | Thompson | 76723 |
| 2024-55 | Wooldridge | 77099 |
| 2024-68 | Lets Eat LLC | 77136 |

# BOE Draft Minutes
# February 4, 2025

# CLALLAM COUNTY BOARD OF EQUALIZATION
# MINUTES of February 4, 2025

## MEETING OF THE BOARD OF EQUALIZATION (BOE)

Commissioner French called the meeting to order at 3 p.m., Tuesday, February 4, 2025. Also present were Commissioners Johnson and Ozia and County Assessor Pam Rushton.

## PUBLIC COMMENT

No public comment was provided.

## BUSINESS ITEMS

- **Request for direct appeal to the State Board of Tax Appeals**
  - Ruble PID 84069
  - Ruble PID 84070

Commissioner French briefed the Board of Commissioners, acting as the Board of Equalization that the Board of Equalization has received a request from Amy and Guy Ruble to request a direct appeal to the State Board of Tax Appeals for properties 84069 and 84070. He noted that there was discussion held during the Board of Commissioners work session on Monday, February 3, 2025. The Board needs to act to either grant or deny the request for a direct appeal.

**ACTION TAKEN: Commissioner Johnson moved to deny the request for direct appeal to the State Board of Tax Appeals, Commissioner Ozias seconded, motion passed**

## ADJOURNMENT

Meeting concluded at 3:04 p.m.

# BOE Board Orders January 29, 2025 & February 12, 2025

# AGENDA ITEM SUMMARY

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

**Department: BOCC – Board of Equalization**

**BOE Special Meeting** ☒ **Date: 2-25-2025**

**Required originals approved and attached?** ☐
**Will be provided on:**

**Item summary:**

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

☐ Resolution ☐ Proclamation ☐ Budget Item

☐ Draft Ordinance ☐ Final Ordinance ☒ Other–Review and make decision on BOE orders

**Executive summary:**
The Board of Commissioners acting as the Board of Equalization will be holding a 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 January 29, 2025 and February 12, 2025 Board of Equalization hearings.

**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 on board orders recommendations for January 29, 2025 and February 12, 2025 Board of Equalization hearings.

**County Official signature & print name:** Loni Gores Loni Gores, Clerk BOCC/BOE

**Name of Departments/Employee/Stakeholder attending meeting:** Board of Commissioners acting at the Board of Equalization

**Date submitted:** 2-17-2025

# Clallam County Board of Equalization

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

| Hearing Date | Petition Number | Name | Property ID | Recommendation |
|---|---|---|---|---|
| 1/29/2025 | 2024-28 | Jafay | 59669 | Sustain |
| 1/29/2025 | 2024-34 | Deeney | 67330 | Sustain |
| 1/29/2025 | 2024-42 | Snyder | 83845 | Sustain |
| 1/29/2025 | 2024-22 | Zizzo | 51655 | Sustain |
| 2/12/2025 | 2024-50 | Thompson | 76723 | Sustain |
| 2/12/2025 | 2024-55 | Wooldridge | 77099 | Board's Reduction |
| 2/12/2025 | 2024-68 | Letseat LLC | 77136 | Sustain |

## ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Kurt Jafay

**Property ID #(s):** 59669

**Assessment Year:** 2024-2025 **Petition Number:** 2024-28

**Date of Hearing:** January 29, 2025

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 | $ 82,705 | Land | $ |
| Improvements | $ 185,159 | Improvements | $ |
| Total Value | $ 267,864 | Total Value | $ |

**Hearing Examiners hearing held on January 29, 2025:**

**Hearing attendees on January 29, 2025:**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Tanya Kerr and Lee Hancock
Board Clerk: Loni Gores
Petitioner: Kurt Jafay

Mr. Jafay began by stating the house was built around the 50's. He has tried to make it look as nice as possible so he can obtain a renter. The house has painted the house. The home has old doors, roof, and dilapidated single pane windows. He noted it needs additional help, but it is currently rentable for low-income housing. He believes the area is over assessed and that is creating an issue with having to increase his rent for low-income renters. He noted that the roof is covered in moss and doesn't have much life left in it. The foundation also has cracks so if he were to sell the house someone would have to replace the foundation, or he would need to sell as is. He noted that the foundation, roof, windows, doors, and lighting all need to be replaced. He addressed the Assessor's response, and his concerns with the comparable properties used.

Ms. Kerr began by mentioning she was a property manager and real estate agent for many years, so she understands what it takes to rent homes. She explained when looking at assessments for 2024 they need to look from January 1, 2024, and 3 years older for sales because those are the sales that result in what happens in January 2024. She addressed the comps presented by Mr. Jafay and the Assessor's Office. She noted that Mr. Jafay's home is around 700 square feet, and all Assessor comps used were under 1000 square feet. She also tried to keep her comps with older homes.

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend to sustains:**

**Sustains:**
The Hearing Examiners recommend that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Assessor's Reduction:**
The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **Other:**

Dated: Mailed:

Chairperson's Signature Clerk's Signature

| NOTICE |
| --- |
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**Distribution: • Assessor • Petitioner • BOE File**

## ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Thomas Deeney

**Property ID #(s):** 67330

**Assessment Year:** 2024-2025 **Petition Number:** 2024-34

**Date of Hearing:** January 29, 2025

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 | $ 90,000 | Land | $ |
| Improvements | $ 216,158 | Improvements | $ |
| Total Value | $ 306,158 | Total Value | $ |

**Hearing Examiners hearing held on January 29, 2025:**

**Hearing attendees on January 29, 2025:**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Ruth Raemer
Board Clerk: Loni Gores
Petitioner: Did not attend

Ms. Ramer began by noting the petitioner's main concern was not on his structure but the land. She mentioned that 2 years ago she visited the home and did a walkthrough with the petitioner. At that time the value of the home was lowered because the home needed some maintenance. The neighbor's land is .24 and subject property is .22 acres. She explained to the petitioner that in the market someone who is buying the house is not going to care if this house is sitting on .22 acres. She noted that the value is anywhere between $339,000 - $345,000. The subject property is assessed valued at $306,000

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend to sustains:**

**Sustains:**
The Hearing Examiners recommended that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Assessor's Reduction:**
The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **Other:**

Dated: Mailed:

Chairperson's Signature Clerk's Signature

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

## ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Diane Snyder

**Property ID #(s):** 83845

**Assessment Year:** 2024-2025 **Petition Number:** 2024-42

**Date of Hearing:** January 29, 2025

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 | $ 0 | Land | $ |
| Improvements | $ 72,181 | Improvements | $ |
| Total Value | $ 72,181 | Total Value | $ |

**Hearing Examiners hearing held on January 29, 2025:**

**Hearing attendees on January 29, 2025:**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Lee Hancock
Board Clerk: Loni Gores
Petitioner: Diane Snyder

Ms. Snyder began by reading the Assessor's summary which states that Ms. Snyders mobile home was constructed in 2004 and has both an average quality and condition. All mobile homes in View Vista Park are older age. She noted that her home is an entry level construction, and the comps the Assessor's used were for high quality construction including those built in the 80's. She pointed out that the guidelines of the Department of Revenue state the best sales of comparison are sales of similar properties in the area or neighborhood and comparable property characteristics. This would include sales in the same subdivision or neighborhood, square footage, number of bedrooms, bathrooms, garage and car ports. The Assessor's comps 1-3 were in the same park, 4 was in Bayview Park, and 5 was 10 miles away in the Agnew Mobile Home Park. She mentioned the comps in Bayview Park and Agnew Mobile Home Park have no characteristics close to her home. All the comps she provided were in the same mobile home park and have the same characteristics as her home. She addressed the Assessor's remarks that their office doesn't typically consider sales three years past our lean date of January 2, 2024. She believes the statement is about one of her comps with a sales date of March 17, 2020. The petition form says to list sales documents within the last 5 years.

In conclusion Ms. Snyder feels the Assessor's comps are pulled from different locations with different characteristics than her home and are primarily based only on year built and sales price. She tried to pull comps with similar characteristics per the Department of Revenue guidelines. All homes in her park are older than her home but regardless of the age many of the homes are in very good condition and are of higher quality construction than her home. She asked to keep in mind that a newer home does not necessarily translate to being a better home. She closed by saying that a home just recently went up for sale in her park and is currently pending. This home is double-wide and in very nice condition for $39,950.

Mr. Hancock appreciates the petitioner questioning the increase in value because homes of this type are affordable housing. He noted that Mr. Snyder's home is a single wide and smaller square footage. These types of homes have gone up in value since the last recession. Ms. Snyder's home is unique because it's a 2004 single wide home and these types of homes were less commonly built in recent years. There are a lot of single wide homes from the 60's, 70's and 80's but not as many for current years. So, when looking for comps they had to go farther out to find year models that are little more comparable to the petitioner's home. He noted that the Assessor comps 4 and 5 are probably the best comparable. The sale dates are 2022 and 2023 and the built date is 1993. If you were to shop for a home right now it would be very difficult to find a 2004 year model home in any square footage that would be less than $100,000

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend to sustains:**

**Sustains:**
The Hearing Examiners recommend the Board of Equalization find that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **<u>Assessor's Reduction:</u>**

The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **<u>Other:</u>**

Dated: Mailed:

_______________________________ _______________________________

Chairperson's Signature Clerk's Signature

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

REV 64 0058 (1/16/24)

# ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Jason and Alexandra Zizzo

**Property ID #(s):** 51655

**Assessment Year:** 2024-2025 **Petition Number:** 2024-22

**Date of Hearing:** January 29, 2025

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 | $ 381,533 | Land | $ |
| Improvements | $ 637,826 | Improvements | $ |
| Total Value | $ 1,019,359 | Total Value | $ |

**Hearing Examiners hearing held on January 29, 2025:**

**Hearing attendees on January 29, 2025:**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Ruth Raemer and Lee Hancock
Board Clerk: Loni Gores
Petitioner: Jason Zizzo

Mr. Zizzo began by updating that the recommended price was updated to $946,085 and noted he will go into detail on how that was calculated during his presentation. His objective is to demonstrate that the assessments made by the Assessor's Office are not only unlawful valuations practices, but they also do not reflect the current market value or the true condition of his property. He plans to address significant delays within the Department of Community Development, which have had a direct impact on his property valuation as well as countywide impacts that he will demonstrate with evidence. Additionally, he feels it's important to bring to the public's attention that the Assessors have made attempts to postpone his hearing. He feels he was not given a statute mandated notice of their motion to postpone at the time it was filed. To date, the Assessor has not addressed why proper notice was not provided, although he does recognize the Board's decision to reverse the postponement and uphold the hearing on January 29, 2025.

Mr. Zizzo started his presentation. His first slide was an estimate from Northern Asphalt to repair significant damage to the driveway, including large cracks with links over 15 feet due to root growth surfacing. The estimate to repair the damage is $20,559.48. Mr. Zizzo addressed home repairs. He noted that he had included an evaluation from Earth Tech Construction, LLC, giving their professional opinion that the roof needs repair due to significant damages. He provided an invoice from Ripley Construction from December 23, 2024 to repair the roof in the amount of $52,714.44. During his presentation he addressed various photos of his home including photos that show decay, shingles falling off the roof, damage to the baseboard, water build up, discoloration from water, moss, shingles pulling up, dry rot, sun discoloration, and additional rot. He noted that the home is over 20 years old. He continued to show additional photos of paint coming off the house due to rotting and weather damage. Mr. Zizzo noted that there are significant rodents that require repairs to gables on almost every portion of the house due to having holes in which immediate repair is needed.

Mr. Zizzo addresses the methodology. He noted that the Assessor is bound by law to follow regulations and using the International Association of Assessing Officers IAAO assessment standards. They find that evidence within invoices does justify reductions in the property value. Methodology for comparable also outlines sales chasing and market value ratios. He pointed out that the market comparisons on his slide were received by the Assessor's Office and each of the homes should at the same time period as his. He believes the Assessor's office has engaged in sales chasing for comparable property ID 51655. He cited WAC 458.07.030 that the Assessor's is obligated to assess the property at 100% of fair market value at the statutory dates of January 1, 2024 which he believes does not appear to be the case for the comparable properties used by the Assessor's Office. He shared additional information regarding market comparison from the County website and Zillow.

Mr. Zizzo addresses Deer Park Land Assessments. He will address arbitrary and capricious assessments that were given to land values that directly impact the land values to his and neighboring property in Deer Park. He discusses his slide title Deer Park Land Assessments. He stated that it's important to note that parcels 2, 4, 6, 8, 9 and 10 on the slide map were all given significant adjustments to their assessment property. The amounts were larger than $185,000. Parcels 8,9 and 10 this previous year were values of $185,000 per 5-acre parcel. Without any new additional evidence submitted, these parcels are now appraised at $45,000. He noted that to find this information he requested a freedom of information request on how the Assessor's determined the values of these parcels. He noted that it was based on parcel 1 in which it was stated that there was access and wetland issues prohibiting access to the property. He pointed out that the supporting documents show that there is a variance allowing access to all the properties. Although a wetland report had been done it doesn't prevent access around those buffers. He briefed on the wetland report, recorded notice of removal of current use classification and additional tax calculations forms and parcel sizes and assessments.

Mr. Zizzo addressed Negative externalities affecting all of Clallam County. He shared a slide showing results from the Department of Community Development DCD enforcement reports. He believes this data illustrates systematic failure to resolve cases at a rate that can effectively manage the intake of new violations resulting in an ever-growing backlog. He noted that this escalation of unresolved cases directly contradicts the memorandum of understanding between the Sheriff's Department, Prosecuting Attorney, Assessor's Office, Treasurer, and Board of Commissioners. He addressed the active cases in Department of Community Development. He mentioned that one of the cases is directly in his backyard. The case has been ongoing for almost 2 years and the lack of enforcement has led to the unlawful expansion of activities, which has resulted in mowing of protected wetlands and buffers. There are rotting hay bales, equipment and makeshift road. He argues that his property does not have an exceptional view as indicated by the Assessor.

In conclusion he believes he had demonstrated that the assessment of his property does not meet the criteria of fairness, equity, or accuracy require by law. He respectfully requested that the board consider this evidence and adjust the value of his property accordingly.

Ms. Raemer first wanted to address her appraisal regarding the understanding of market value and appraised value. The appraised value is the value of the property after the exemption programs have been in place. The exemption programs could be anything such as land to senior exemptions. She noted that Mr. Zizzo does not have any exemption programs. So, his market value is higher than his appraised value. Ms. Raemer also addressed comparable properties provided by Mr. Zizzo and she explained that those properties were also in land programs. She did note that Mr. Zizzo can put his property in a land program and that would make his value different. She addressed the condition of the subject property versus the Assessor's comparable properties. She noted that they try to get as close as possible but can't match the house exactly. She tried to get as close as possible for the square footage, acreage, and 1 and ½ - 2 story house. She looked at the overall condition of his house and shops and it was very good condition. She commented on chasing sales. She believes hay bales in front of his property does not deter people.

Mr. Hancock commented that the Assessors is not valuing the house new. There is depreciation applied. They understand there are things that may need funds put into them. The comparison grid supports the assessed value. He reminded the Hearing Examiners that the house was purchased on the open market in 2021 and the assessed value in 2024 is less than what it was purchased for.

Ms. Remer commented that she cannot speak on code enforcement processes and procedures.

**<u>This recommendation is based on our finding that:</u>**

**<u>The Hearing Examiners recommend to sustains:</u>**
**<u>Sustains:</u>**
The Hearing Examiners recommend that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**<u>Board of Equalization board order review and decision on February 25, 2025:</u>**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**<u>This decision is based on our finding that:</u>**

☐ **<u>Sustains:</u>**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**

The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Assessor's Reduction:**

The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **Other:**

Dated:

Mailed:

Chairperson's Signature

Clerk's Signature

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

REV 64 0058 (1/16/24)

## ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Teresa Thompson

**Property ID #(s):** 76723

**Assessment Year:** 2024-2025 **Petition Number:** 2024-50

**Date of Hearing:** February 12, 2025

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 | $ 245,025 | Land | $ |
| Improvements | $ 452,336 | Improvements | $ |
| Total Value | $ 697,361 | Total Value | $ |

**Hearing Examiners hearing held on February 12, 2025:**

**Hearing attendees on February 12, 2025**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Micki McFall
Board Clerk: Loni Gores
Petitioner: Teresa Thompson

Ms. Thompson indicated that she does not have an issue with the land assessment, however, she indicates that the structure is a modular home. She hired an appraiser Phil Langston to provide her with some assessed values and the only modular homes he could find were not on the lake. She noted these modular homes were in areas close by and were significantly lower as far as sales values. She pointed out that most of the time modular homes do not go up in value but go down. The house is 30 years old; it has not had any significant improvements, and she feels that raising it $180,000 is significantly more than what the modular is worth. She noted that she can buy a new modular at market value for $200,000. She addressed the garage on the property and believes she could put up a new garage between $50,000 and $75,000 based off market values from contractors. She believes her price is about $100,000 less than the assessed value. She realizes there are a lot of sales at the lake, but all those sales have been for stick framed not modular houses.

Ms. McFall first addressed the difference between a modular and manufactured home. The Assessor's records indicate that the home is a manufactured home. The petitioner clarifies that it is a manufactured home. She mistakenly called it a modular home during her testimony. Secondly Ms. McFall addressed the cost analysis approach to appraisal. She indicates that is where they apply a rate per square foot to the different characteristics and components of improvements to the property. When looking at the rate per square foot for a manufactured home there is a different rate that will apply heated living space, decks, porches, garages, carports, etc. She noted that when purchasing a manufactured home at this current time they indicate that you can buy for a certain amount of money per square foot. She noted that part of the Assessor's fieldwork is to visit properties every 6 years and when a new property is set-up they apply the cost approach analysis. This includes measuring out square footage and updating the characteristics to make sure they have all the right details to the best they can see from the outside of the property. Ms. McFall notes that there are at least 2 appraisal methods that are applied. The second appraisal method that is applied is the sales analysis approach. She understands you can certainly buy a manufactured home for a certain amount of money but once you place the manufactured home up on property based on location and real estate market the sales in the area are what is going to dictate what the property would sell for in that area. She addressed the sales grid and indicated withing the last 3 years there have not been many manufactured homes sold on Lake Sutherland or Lake Crescent sold. She briefed on the comparable properties that she included in her research.

The petitioner reminds the Hearing Examiners and Assessor's office she doesn't have an issue with the land value, but she does have issues with the structure values that have increased. Her issue is that it is a manufactured home, and it should be looked at as a manufactured home.

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend to sustains:**

**Sustains:**
The Hearing Examiners recommend the Board of Equalization find that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Assessor's Reduction:**

The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **Other:**

Dated:

Mailed:

______________________________

Chairperson's Signature

______________________________

Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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

REV 64 0058 (1/16/24)

## ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

**Property Owner:** Tammy L. Wooldridge

**Property ID #(s):** 77099

**Assessment Year:** 2024-2025 **Petition Number:** 2024-55

**Date of Hearing:** February 12, 2025



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 | $ 220,123 | Land | $ |
| Improvements | $ 319,364 | Improvements | $ |
| Total Value | $ 539,487 | Total Value | $ |

**Hearing Examiners hearing held on February 12, 2025:**

**Hearing attendees on February 12, 2025**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Micki McFall and Sarah Golden
Board Clerk: Loni Gores
Petitioner: Tammy L. Wooldridge

Ms. Wooldridge requested to know if the Hearing Examiners will be considering the untimely rebuttal statement from the County Assessor's Office. She noted that she received through the mail on January 17, 2025 and it was late. The Chair of the Board indicated that they normally would not consider it, however, if the Assessor's Office can verbally explain their thoughts. As for the written statement that would not be considered.

Ms. Wooldridge continued by explaining her petition details significant access limitations to her property impacting the subject property usability and market value. The limitation are not minor inconveniences but rather significant functional drawbacks directly affecting her property's worth. She doesn't feel her property should be valued close to her neighbors when her neighbors can drive to their property, but she must walkdown stairs to get to hers. She shared photographs of the stairs. Given the evidence she has submitted she is respectfully requesting a reconsideration of her appeal for the property tax reduction. She feels the accumulative impacts of these document limitations strongly warrants a reassessment of her properties value.

Ms. McFall acknowledges that that rebuttal statement was 1 days late for submission. She noted she had difficulty calculating the submission deadline due to a holiday that was within the 21-day submission deadline. She accepts and understands the decision that needs to be made regarding the late submission.

She mentioned that comparable 1 in the sales grid sold for $69,900 in 2001 and it referenced a deed number. Ms. McFall wasn't able locate a copy of the document that was referenced but she did locate a copy of the warranty deed. That deed indicates the property sold for $497,000 on December 23, 2021. She felt that comparable sale was similar to the subject property with respect to the quality and condition of the property as well as updates that had been made. She can see images of the interior of the homes if they are listed on the open market for sale or certainly if they are listed as a rental property. She briefed on the fieldwork the Assessor's Office completes. She noted that she hasn't been to the petitioner's property for several years but is scheduled to go back to the property in 2026. She pointed out that on comparable 3 there is an error, and the home was built in 1957 not 1857 according to the historical records.

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend reduction:**
The Hearing Examiners recommend to the Board of Equalization a 5 percent reduction for difficult access. That would change the assessed value from $539,487 to $512,512

**Reduction:**
The Hearing Examiners recommend the Board of Equalization find that the petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **<u>Assessor's Reduction:</u>**

The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **<u>Other:</u>**

Dated: Mailed:

Chairperson's Signature Clerk's Signature

| NOTICE |
|---|
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REV 64 0058 (1/16/24)

**ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION**

**Property Owner:** Letseat LLC

**Property ID #(s):** 77136

**Assessment Year:** 2024-2025 **Petition Number:** 2024-68

**Date of Hearing:** February 12, 2025

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 | $ 204,930 | Land | $ |
| Improvements | $ 250,517 | Improvements | $ |
| Total Value | $ 455,447 | Total Value | $ |

**Hearing Examiners hearing held on February 12, 2025:**

**Hearing attendees on February 12, 2025**

Hearing Examiners: Gordon Gibbs & Thomas Swanson
Appraiser(s): Micki McFall
Board Clerk: Loni Gores
Petitioner: Did not attend

Ms. McFall started by recapping her Assessor's response. She noted that adjusted comparable sales (with no adjustment for the date of the sale) reflect a market value range of $368,978 to $680,245. The subject property valued at 78 percent of the median value of $582,806. She noted that a review of the GIS mapping does reflect that the neighboring cabin may be encroaching on the subject property. Typically, this can be addressed with a boundary line adjustment and legal documents correcting the legal description. She stated there is no way for them to measure with sales how this affects the property value. With those circumstances they historically have a conservative approach to the value with an unknow cost to cure. She believes that this is reflected in the assessed value being at 78 percent.

**This recommendation is based on our finding that:**

**The Hearing Examiners recommend to sustains:**

**Sustains:**
The Hearing Examiners recommend the Board of Equalization find Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

**Board of Equalization board order review and decision on February 25, 2025:**

BOE Board Members: Commissioners French, Ozias and Johnson
Board Clerk: Loni Gores

**This decision is based on our finding that:**

☐ **Sustains:**
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Board's Reduction:**
The Board concludes there is clear, cogent, and convincing evidence sufficient to overcome the Assessor' s presumption of correctness and to warrant a reduction in the valuation.

☐ **Assessor's Reduction:**
The Board recommend the appellant has not provided, by a preponderance of evidence to overcome the presumption of correctness established under RCW 84.40.0301. The Board recommend the amended assessed value as recommended by the Assessor.

☐ **Other:**

Dated:

Mailed:

Chairperson's Signature

Clerk's Signature

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REV 64 0058 (1/16/24)