

**FILED**

JAN 10 2018

COURT OF APPEALS  
DIVISION III  
STATE OF WASHINGTON  
By \_\_\_\_\_

NO. 355977

IN THE COURT OF APPEALS, DIVISION THREE

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PALMER D. STRAND AND PATRICIA N. STRAND

Appellant

v.

STATE OF WASHINGTON BOARD OF TAX APPEALS,  
SPOKANE COUNTY  
AND  
SPOKANE COUNTY ASSESSOR

Respondents

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BRIEF OF APPELLANT

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Appellant

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**APPENDICES**

Appendix of law

Appendix of keywords – bold italics text in brief

Exhibit Annotations

AR – administrative record from WA. Board of Tax Appeals

CP – clerks papers from Superior Court case 17-2-01438-3

**ATTACHMENTS**

1 – Use Codes from Department of Revenue Ratio Manual

2 – Appraisal with notes on how to read

3 – parcel 17363.9043 Assessor’s Parcel Summary

4 – Pierson v. King County

5 – Assessor’s due process rights

Review is requested under RCW 34.05.526 Appellate review of Administrative Law final judgment of the superior court.

## I. IDENTITY OF APPELLANT

Appellant, Patricia (“Pat”) Strand and Palmer Strand, married owners of 17355.9014. 17355.9014 is one of 25 nonhomogeneous<sup>1</sup> similar properties<sup>2</sup> (neighborhood 231720) – forested unless clear-cut, 23 of the 25 (including 17355.9014) have no access to public utilities<sup>3</sup> (water, sewer, electric, gas), high-bank waterfront (100-to-160 feet above water), 4-to-6 narrow acres that span Long Lake to the Charles Road plateau, Charles Rd is a primary (45 miles per hours) for cross-county transit.

Pat is a retired Certified Public Accountant (Colorado 11248) – an auditor by trade. Pat and Palmer closely follow the real estate market.

## II. INTRODUCTION

This case will determine if the Spokane County Assessor (“Assessor”), an administrative agency, has to comply with *the law* they are tasked with administering – U.S. and WA. Constitutions, Title 84 and Title 458. In this case the Washington Board of Tax Appeals (“BTA”) found the Assessor violated the law in their Decision on Pat’s appeal of

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<sup>1</sup> Nonhomogeneous term – WAC 458-07-015(4)(b)

<sup>2</sup> Property descriptions: Pat’s [AR 382 lines 5-20; CP 126-128]; Assessor’s map and aerial photo [AR 448-449]; 13-179 Initial Decision [CP 671 Nos. 9-12]

<sup>3</sup> Parcel 17276.9100 and properties west have access to Stevens County PUD for water

the 2013 assessment value. The BTA stated basing this Decision on evidence it reviewed in three prior appeal years (2009, 2010 and 2011) where the BTA found the Assessor violated no laws and sustained the Assessor's values. The BTA had new evidence in 2016 and 2017 that proved the Assessor violated the law in every assessment year on Pat's property. The BTA did not report the new evidence in the 2017 Decision about the 2013 value. The BTA Decision in 2017 for the 2013 assessment is four years late and was only as a result of a lawsuit.

This case will determine if the BTA violated its standards of review in Pat's decided appeals from assessment year 2008 through the 2013 and by inference abetted the Assessor in violating the law by not denying the Assessor a presumption of correctness (RCW 84.40.0301).

These violations of the law by the Assessor and BTA are the basis of Pat's charges of failure of duty (RCW 42.20.100) by the Assessor and BTA. Failures of duty are the basis of Pat's request to the Court to:

- Find the Assessor failed in their duty to Pat from 2008 through the present.
- Find the BTA failed in their duty to Pat from 2009 through 2017.
- Order the BTA to hold a hearing on the value of Pat's property for assessment years 2008 through 2012 and 2014 through 2017. The Assessor over-valued Pat's property in violation of the law from 2008-

2017. The BTA in its appeal reviews from 2008-2013 (decided in 2017) violated its standards of review. These acts damaged Pat<sup>4</sup>;

- Enjoin the Assessor against all future use of the Assessor’s Answer to Real Property Petition to the Spokane County Board of Equalization Petition (“Answer”, “BOE”) or any appeal response of like kind.
- Order the Assessor to respond to property appeals by disclosing their factors used for the subject property’s value and any properties used to value the subject property even if the factors violate the law.
- Notify BOE and the WA. Department of Revenue (“DOR”)<sup>5</sup> that the Assessor has no statutory authority to request entry or to enter homes or any buildings during inspections.
- Order Discovery for the Assessor to document what is the value basis – for land, structures and total property – in Spokane County.

### **III. *The Law*<sup>6</sup> ON REAL PROPERTY VALUE**

- a. Physically inspect property to observe characteristics and changes to characteristics that determine value and at a minimum document these

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<sup>4</sup> 2013 over-paid taxes were refunded [CP 598 line 24 to CP 599 line 2]

<sup>5</sup> BOE Director Kearce, 721 N Jefferson St., Ste. 201, Spokane, WA 99260, 509-477-2250

DOR, Asst. Director of Property Tax Div., David Saavedra, DOR Property Tax Div., PO Box 47471, Olympia, WA 98504, 360-534-1404

<sup>6</sup> Keywords are bold-italics, defined in Brief, summarized in Appendix 2

observations on the appraisal<sup>7</sup>. Inspections are to collect data for *market analysis* on sales, costs of construction and market trends (data to be compiled by comparable properties) (RCW 84.41.030, RCW 84.41.041, WAC 458-07-015 (RCW 84.41.030, RCW 84.41.041, WAC 458-07-015).

- b. Basis to *value/assess/appraise* (synonymous) real property is 100% of sale price. If not sold use sale prices of similar properties. Cost of construction can be used to value structures. Land is valued exclusive of structures, structures are valued, total property is valued – land plus structure values cannot exceed total property value (RCW 84.40.030 and WAC 173-27-030(15)). Similar is defined as comparable per generally accepted appraisal practice (WAC 458-07-015(2)).
- c. Value uniformly (WA. Constitution Article 7 §1).
- d. Real property value records are public. Real property is to be listed and assessed annually (RCW 84.40.020 and RCW 84.40.030).

Taxpayers appealing value who request it are to be given the factors and the specific addresses of the sold properties used to value their property because Spokane County Assessor does not use comparable

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<sup>7</sup> Appraisal is an opinion of value at one point in time. Assessor has multiple versions of the appraisal and multiple names: property record card, card, pricing ladder, data card, assessment, valuation record, parcel record, Residential Valuation Record, Improvement Data, field sheet, ProVal Cost Buildup, et al.  
How to read appraisal – Attachment 2

sales to value (RCW 84.48.150).

#### IV. TIMELINE OF ESTABLISHED FACTS

(1) On September 15, 2017 the trial court in Strand v. WA. Board of Tax Appeals et al., Petition for Judicial Review of BTA Failure of Duty, 17201438-3, issued an Order and Final Judgment directing the BTA to consider the Initial Decision in 13-179 in pending Strand appeals and denying all else. [CP 649 #III]

(2) On June 30, 2017 the trial court held oral argument,

MRS. STRAND: I have a question. Actually – RCW 34.05.070 allows for conversion of proceedings in a narrow petition to become broader. I brought up the issue of failure of duty by the assessor and the Board of Tax Appeals. [CP 635 line 25 to CP 636 line 12]

THE COURT: That was embedded in your petition.

MRS. STRAND: Yes.

THE COURT: Yes.

MRS. STRAND: Okay. I guess I don't understand how remand to the Board of Tax Appeals addresses a failure-of-duty issue.

THE COURT: The Court is not ruling on failure of duty.

...

MRS. STRAND: What is going to happen on the issue of failure of duty? You said you weren't going to -- failure of duty. [CP 640 line 10 to CP 641 line 2]

THE COURT: That can be -- another way of stating that is the Agency failed in its responsibility. That is purely an Agency -- an administrative argument to be made. The Court isn't going to recognize a new cause of action.

MRS. STRAND: All right.

THE COURT: That's, again, part of this whole public policy of enabling the Agency to correct its errors.

MRS. STRAND: Then we have the issue of the assessor's failure of duty.

MR. ARKILLS: Hmm.

THE COURT: That is not recognizable within the Court's ruling today because I am remanding, and it will depend on what the Agency's final determinations are. We won't be able to know that.

(3) On May 9, 2017 the BTA answered 17201438-3 by issuing an Initial Decision in Strand v. Vicki Horton, Spokane County Assessor, BTA Docket 13-179 (“13-179”). The Decision stated findings, conclusions and the Assessor’s violations of the law:

- Land over-valued \$50,000; improvements \$8,700 [CP 668 table].
- Systemic<sup>8</sup> violations of Titles 84 and 458 were proven because the Decision based the mischaracterization and \$8,700 over-value of Pat’s house [CP 671 #12-#13] on Pat’s evidence submitted in appeals<sup>9</sup> since 2008: (a) “subject’s building permit” [AR 478, CP: 125, 161, 535], (b) “images of the exterior of the subject property” [AR 258], (c) “ ProVal, ...software ...<sup>15</sup>Exhibit A2-48” [AR 425-426] and (d) “*Marshall & Swift* tables” [AR 416-424].
- Violations of WA. Constitution Article 7 §1, Title 84 and Title 458

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<sup>8</sup> Systemic per dictionary - pertaining to, affecting, circulating through the entire body

<sup>9</sup> Assessor’s only evidence (“Answers”) to Pat’s appeals:

- 1) 2008 assessment RC-08-2020 and BTA 09-121 [CP 136-153]
- 2) 2009 assessment BE-09-0265 and BTA 10-258 [CP 155-165]
- 3) 2010 assessment BE-10-0126 and BTA 11-706 [CP 166-178]
- 4) 2013 assessment BE-13-0103 and BTA 13-179 [CP 179-192]
- 5) 2015 assessment BE-15-0048 and BTA 16-070 [CP 193-209]
- 6) 2016 assessment BE-16-0135 [CP 210-226]

\*\* 2017 assessment BTA 17-122 (BTA direct review as of November 21, 2017)

were proven and reduced Pat's land value by \$50,000 – the value of the Dibler road. Dibler (17352.9006) had an especially nice unlisted-unvalued road. The Assessor found Blair's (17352.9007) land value inflated by \$50,000 for this road – owned and used by Dibler and Blair – that only added value to Dibler because that is where it mostly lay. The BTA found what fit Blair fit Pat – uniformity. Violation was proven by the absence of roads and docks on [CP 181] the Assessor's appeal evidence – the Answer<sup>9</sup>. [CP 674 #14.2.5-14.2.8; CP 676 #6, CP 678 #19.3]

NOTE: roads and docks are absent from all Answers [CP: 146-147, 150-151, 157-158, 167, 171-172, 195, 212]

- Violations of RCW 84.48.150 and CR 26 is inferred by Assessor's

**absence of evidence to contradict Owner:** (emphasis added)

13.2 . . . According to the Owner's **unchallenged calculations** using the *Marshall & Swift* tables, the Assessor's overvaluation of the subject's basement is \$23,769.<sup>17</sup> Exhibit AR A2-46. [CP 672]

13.3. Although the *Marshall & Swift* tables used by the Owner are from December 2006-they therefore cannot be used to accurately value the subject in 2013-**there is no evidence** showing that basement costs have increased dramatically since 2007. [CP 672]

4. The Board is not authorized to grant damages or other relief in the event an assessor fails to provide an owner with the criteria used to value the subject property under RCW 84.40.150. The Board therefore does not address the Owner's arguments related to the sufficiency of the Assessor's September 30, 2013, filing. [CP 675]

- (4) On April 21, 2017 the trial court ordered Pat to secure “Appellant’s Brief and Transcript of Record” (BTA official record of 13-179) which Pat complied with incurring costs [CP 14, CP 652-662]
- (5) On April 18, 2017 Pat filed case 17201438-3 for failure of duty by BTA and Assessor incurring costs [CP 652-662]. The issues:
- BTA failures of duty: no decision, ignoring new evidence, ignoring a complaint about administrative process, ignoring BTA 16-070, appeals since 2008 were about failures of duty.
  - Assessor failures of duty: violating the law since 2008.
  - Relief requested: Discovery and review of values since 2008, a decision on 13-179, recovery of all costs, etc.
- (6) On January 22, 2016 the BTA heard 13-179. RCW 34.05.461(8)(a) requires initial orders be served within ninety days of the hearing – an April 23, 2016 deadline that was ignored by the BTA.
- (7) On July 27, 2016 Pat filed a Motion to Reopen the Record [AR 142-164] with the BTA on 13-179 for new evidence, the Assessor’s appraisal for assessment year 2016 [AR 163-164]. AR 163-164 lowered Pat’s land value to \$150,000 (Pat’s value in appeals BTA: 13-179, 16-070, 16-135 and 17-122). AR 163-164 recharacterized<sup>10</sup> Pat’s

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<sup>10</sup> characterize - WAC 458-07-015(4) term for purpose of physical inspections

house [CP 528] to her position in every appeal<sup>9</sup>. AR 163-164 based the recharacterization on the same photos used in every appeal<sup>9</sup>. AR 163-164 gave no statutory basis for the land value reduction. Pat obtained the appraisal with a Public Records Act (“PRA”) request on June 17, 2016. The Assessor did not submit the appraisal, evidence of erroneous property characteristics and values, in the three open appeals that it directly affected – BE 15-0048/BTA 16-070, BE-16-0135 and 13-179. The BTA and the trial court have ignored the new evidence.

(8) On November 13, 2013 Pat’s Notice of Appeal to the BTA for the 2013 value was filed. [CP 545-551]

#### **V. ASSIGNMENT OF ERROR**

- (1) Is the trial court abetting the Assessor in its long-term and systemic<sup>8</sup> violations of the U. S. and WA. Constitutions and Titles 84 and 458 by not reviewing the record under Title 34 (*bad acts*)?
- (2) Is the trial court abetting the BTA in violating standards of review in appeals of the Assessor’s values by permitting a presumption of correctness knowing the Assessor’s systemic violations of the U. S. and Washington Constitutions and Titles 84 and 458 (*bad acts*)?
- (3) Did this trial court render Title 34 superfluous by its policy to not review the record of bad acts of the Assessor and BTA?

#### **VI. STATEMENT OF THE CASE**

**A. Assessor's Bad Acts**

In February 2009 (assessment year 2008) Pat's property taxes went up \$1,367 a 36% increase after the financial crash in 2007-2008. Pat asked for the basis for increase and was told only the appraiser (Larry Splater) for her neighborhood (231720) could respond. Pat called, emailed questions, and emailed record requests to Mr. Splater. Weeks later he called to say he was too busy to talk and to appeal if not satisfied with the value. [CP 130-134] Pat appealed seven assessment years<sup>9</sup> arguing the assessments violated *the law*.

Table 1	Assessed Value			
Assessment Year	Land	Dwelling/ Structure	Total Value	% Change from Prior year
2017	150,000	216,000	366,000	5.87%
2016	150,000	195,700	345,700	- 5.98%
2015	175,000	192,700	367,700	- 3.82%
2014	200,000	182,300	382,300	- .36%
2013	200,000	183,700	383,700	- 1.03%
2012	200,000	187,700	387,700	- 2.91%
2011	200,000	199,300	399,300	- 3.71%
2010	200,000	214,700	414,700	- 7.82%
2009	200,000	249,900	449,900	7.86%
2008	200,000	217,100	417,100	36.26%
2007	100,000	206,100	306,100	
2013	150,000	175,000	325,000	BTA 13-179

**a. Assessor's Violations of The Law on Physical Inspection**

Assessor's "Inspection Report" Assesstions

The Assessor asserts the appraisal<sup>7</sup> is the “inspection report” – the only and official record of physical inspections in Strand v. Spokane County, et al, 14-2-01079-1 (COA 341909-III) and Strand v. Spokane County, et al, 16-2-01079-7 (COA 347222-III; Supreme Court 94313-3). The inspection report is an inspection date and notes (SEE: Attachment 2, #11 and Letter F).

VICKI HORTON/Direct

A. The property record card<sup>7</sup> is the appraisal of the property and all of the information that was derived from the inspections or the market analysis. It's everything to do with that parcel. [CP 510 lines 1-4]

17355.9014 Had Six Inspections – Inspection Reports

- (1) October 9, 2002 according to Pat’s diary,
- (2) “03/11/2004” Data Collector Date,
- (3) May 7, 2009 Pat requested an appeal inspection and photo [CP 319],
- (4) “04/15/2010” Data Collector/Date,
- (5) “09/28/2015” date on photo, and
- (6) “12/10/2015” Data Collector/Date.

(1) The October 9, 2002, inspection exists because Pat recorded it in her daily diary with the name of the appraiser, Chuck Hutchison. The house was being self-constructed by the Strands. Mr. Hutchison’s inspection is important because the Assessor has no record of it; but his errors are on every appraisal from 2009-2017. He mischaracterized the

house. He put the property in the wrong city (Spokane). [CP 231] He gave it a fireplace. [CP 232] He made the owners Robert & Patricia J Barker (not Pat). [CP 231 to CP 253] This inspection shows gross negligence by the Assessor and their failure to correct every error upon notice by Pat violated the law. Notice occurred on May 7, 2009.

(2) 03/11/2004 is an inspection date on appraisals for assessment years 2004-2008. [CP 231-238] Appraisals show land values changed (\$32,500-to-\$200,000) and structure values changed (\$136,100-to-\$217,100) but why is NOT documented in this inspection report,

Appr: Appraisal Notes  
6/29/07-101 Added 30x40 shop for 07-08.  
FB00: field Book# 0034A RGE FIRE: 5 IMP: 5

(3) Pat requested the May 7, 2009 inspection<sup>11</sup> to correct – Hutchison’s errors, the \$100,000-to-\$200,000 land over-value and errors on RC-08-2020<sup>9</sup>. Pat offered her appeal response to the inspectors, Mr. Splater and Appeals Specialist Hollenback, who looked it over and refused it. Pat’s response proved valuable docks and roads existed on the waterfront properties (per realtor flyers from the sales and photos) and their values (per bids to construct similar structures) were hidden in the land. Pat’s response showed RC-08-2020 errors: docks and roads were

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<sup>11</sup> BTA 09-121 Pat’s statement about inspection [CP 123 ¶4 On May/07/09 to CP 124]

not on it, wrong addresses, Pat's Quality of Construction changed to "Avg" from appraisal "Avg-", all the properties on Charles Road had walkout basements but all were shown with "Lower Level". [CP 140-141]

The inspection was unusual because the inspectors had no appraisals or inspection data to inspect from to see what had changed. Pat walked them around the outside of her house to show them it was one level above grade and a walkout basement. Pat walked them from Charles Road to Long Lake showing them the neighboring properties' roads on both sides and neighbor Barker's dock – proof of her issues. [AR 386 Fact bases #2] At the end of the tour Mr. Hollenback asked if Pat's basement was finished and left. [CP 123 last ¶] Shortly after Pat's house value was raised \$32,800 (Table 1) for 2009 only. The inspection report,

7/31/09 Add basement finish as NC  
5/09 (102) Appeal RC-08-2020 Met appellants at their residence with w Joe Hollenbeck. Discussed appeal, rechecked exterior measurements, we were not allowed inside. Need to add finish to lower level per owner as NC. Removed steel flue.

(102) is Splater. Removed steel flue is removal of nonexistent fireplace. NC is new construction which ended in 2004. Need to add finish to lower level per owner as NC **falsely attributes the \$32,800 assessment increase to new construction of finished lower level and/or basement and per Pat.** (emphasis added) May 7, 2009, does not appear as an inspection date. The unlisted and unvalued roads and docks are not

present in the report. The errors on RC-08-2020 were never corrected. The only Hutchison error corrected was the non-existent fireplace. The Assessor had one purpose for this inspection to find a reason to raise Pat's value. This inspection violated the law.

(4) 04/15/2010 is on assessment years 2010-2015. [CP 241-252]

Table 1 shows annual drops in Dwelling/Structure values. Assessment 2015 has land value drop (\$200,000-\$175,000 =\$25,000). These changes are NOT documented in this inspection report,

7/13/10 Consider resketching as sfr/basement w/o with full basement finish.

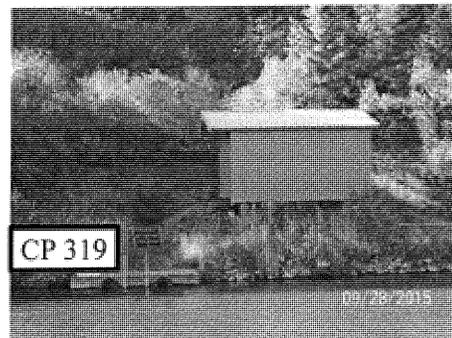
6/9/10 jh (98) BE-09-0265 Reviewed transcripts from past BTA case, provided by the appellant, and taxpayers admitted in testimony they have a "full finished basement" or basement/lower level, by our definition. ls(102) placed 1900 sf of basement/l finish for the 2009/2010 appeal. This information/transcript is retained in Mr. Arkills file for further review.

5/18/10 jh(98) BTA Case 09-121 SBTA ruled in assessor's favor.

4/10 Took appeal to formal state appeal. Not sure of outcome.

There is nothing about a 04/15/2010 inspection and the Table 1 Land and Dwelling/Structure changes.

(5) Photos at right and testimony about it and other photos on Assessor's website are the only documentation of the "09/28/2015" - "09/30/2015" inspections! [CP289-327]



MS. STRAND: . . . Mr. Sporn<sup>12</sup>, did you do inspections of – on September the 30<sup>th</sup>, 2015, did you do inspections of Long Lake properties?

...

MR. SPORN: Yes, I did.MS.

STRAND: And what was, what were those inspections for?

...

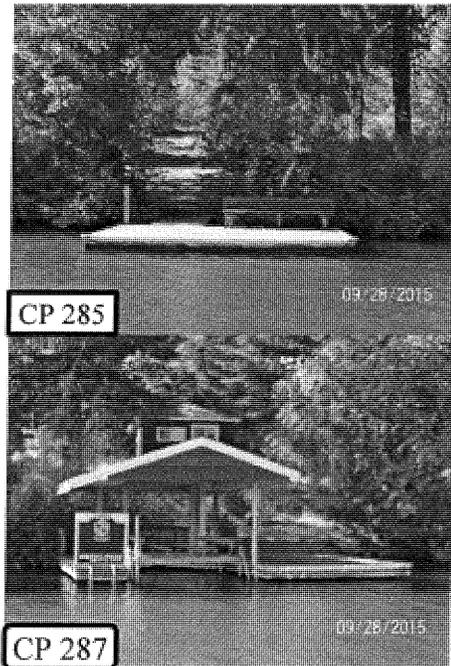
MR. SPORN: As part of the revaluation process. For the first time in Spokane County history we were allowed access to the Spokane County Sheriff's boat so that we

could visualize these properties from the water side.

MS. STRAND: And what did you take pictures of from the water side?

MR. SPORN: Whatever we – whatever kind of structures we could see.

[CP 441 line 16 to 442 line 4]



Mr. Sporn testified the photos document inspections – dates, observations that affect value – big docks, boat lifts and slips not on appraisals “Printed 06/08/2012” and “Printed 04/04/2017”. [CP 319, CP 245-254; CP 285, CP 488-491; CP 287, CP 498-502] Mr. Sporn also testified at the BOE on February 29, 2016, about the values of these docks.

Mr. Sporn: That’s what I do. This is the thing, too, is she talks about this land, whatever. We’re now in the six-year inspection – inspection cycle for her neighborhood. So that means I’ve been up and down that street taking pictures of every house I can.

Also, for the first time in the history of the county, we were allowed to go on the sheriff's boat and go up and down the river and see these places for the first time from the river side.

Well, as you know, that's where the business end and the

<sup>12</sup> Appraiser Jay Sporn (JS 119) assigned neighborhood 231720 [CP 359 lines 14-15]

value is of any of these properties is on the lake side. I see these places from up above, they look like grass shacks. I saw them from the lake side, unbelievable.

So there's gonna be a few people down here next year when their values come out for their lakefront properties. But that's our first opportunity to do that.

And as you have time to do these things, to put the docks in -- this year what we're trying to do and we attempt to accomplish, we want to get the boat houses on. All right? And as time comes by, hopefully we can get these decks -- these docks on. Because I agree this stuff adds value. [AR 137 line 9 to AR 138 line 4]

(6) 12/10/2015 on appraisals for assessment years 2016-2017, new evidence, of Land and Dwelling/Structure changes (Table 1). [CP 78-82]

04/26/2016 (JS119) ReVal inspection update. Adjusted land tables. Lower level removed based on owners appeal photos, changed to walkout basement. Added lean-tos, can't measure shed by waterfront from overheads. Land changed with the new 59/25 tables.

The inspection report shows Pat's house was recharacterized – Hutchison error corrected – based on “owners appeal photos” presented in BTA 09-121<sup>9</sup>. A seven-year-old error is corrected with seven-year-old seven years late. The photos are the basis of the correction not appeals or five inspections by the Assessor's accredited<sup>13</sup> appraisers with access to ProVal and Marshall & Swift code sheets [CP 536-545] that distinguish and value differently a lower level versus a walkout basement [AR 424-AR 426]. The land value change (\$175,000-\$150,000) is attributed to Mr.

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<sup>13</sup> Accreditation of state appraisers – RCW 36.21.015, WAC 308-125 *et seq.*, WAC 458-07-030(5).

Sporn – not the market not 13-179.

**b. Assessor’s Violations of The Law on Value Basis**

Assessor’s Asserted Land Value Basis

- (1) A land table produces value based sales in your particular neighborhood with adjustments for factors such as topography, soil, view, lot configuration, etc. in accordance with appraiser judgment.<sup>14</sup>
- (2) In January 22, 2016, 13-179 appeal hearing Mr. Sporn testified the basis for land values is raw land sales.<sup>15</sup>
- (3) 04/26/2016 (JS119) ReVal inspection update. Adjusted land tables. . . . Land changed with the new 59/25 tables<sup>16</sup>. [Attachment 2 Letter F].
- (4) VICKI HORTON/Direct testimony [CP 510 lines 1-4]

Facts Contradict Asserted Land Value Basis

- (1) A “value based sale” was never produced in response to PRA requests, appeals<sup>9</sup> and Discovery for the basis of the land values on 17355.9014 from assessment years 2008 through the present.
- (2) Mr. Sporn testified 2009-2015 \$200,000 land value<sup>15</sup> was based on the 2008 value because there were no raw land sales. The last raw land sale similar to 17355.9014 was 17355.9014 in 2000 for \$100,000.

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<sup>14</sup> Land Tables disclosed in BTA 09-121 – January 12, 2010 Assessor’s Discovery response [CP 572 #7].

Appraisal judgment is term in WAC 458-07-015(5).

<sup>15</sup> Raw land is in natural condition, undeveloped.  
Sporn testimony of basis for land value [CP 422 lines 10-17; CP 423 lines 3-10; CP 424 line 8 to CP 425 line 18; CP 427 lines 14-23]

<sup>16</sup> Pat made a PRA request for 59/25 land tables – denied as proprietary [CP 508 ¶4]

(3) The sales in BE-13-0103 were picked by Mr. Sporn [CP 359 lines 6-20] not land tables. Pat requested Discovery in 13-179 [AR 520-539] for the value basis of land, structures and total property on BE-13-0103 properties. The Assessor produced no records to support assertions or to prove compliance with RCW 84.40.030. This was production:

- All county sales from 2007-2014 for all property by Use Codes<sup>17</sup>. No land sales similar to 17355.9014 appear. The sale prices on these thousands of sales never became the values according to the Assessor's reams of pages of sales violating RCW 84.40.030 [CP 512-525 are excerpts of Assessor's production];
- Aerial pictures that are extremely poor for 231720 [AR 449];
- Appraisals (inspection reports); and
- Ratio reports comparing current and prior assessments.

Mr. Sporn adjusted land tables on 04/26/2016 and the land value changed. There is no statement of statutory basis for his adjustments.

(4) There are no records from the Assessor supporting assertions.

#### Assessor's Asserted Structure Value Basis

- (1) Embedded in the ProVal software are cost tables compiled by the Marshall Swift valuation service. These cost tables are based on a sampling of final building costs for residences actually built. They are averages of many costs. These cost tables are updated periodically by Marshall Swift. [CP 570 ¶3]

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<sup>17</sup> Use Codes in DOR Ratio Procedures Manual – Attachment 1

The Assessor's staff inputs various data into the ProVal data base including: (1) information from visual inspections of the property; (2) sales and other market data from sources such as the Multiple Listing Source; (3) Real Estate Excise Tax Affidavits; (4) GIS; and (5) building permit information. [CP 570 ¶5]

With input data and the embedded Marshall Swift cost tables, the ProVal software is able to determine the value of a Subject Property. [CP 570 ¶6]

- (2) The Assessor has policies and procedures excluding listing and valuing docks, boat lifts and slips, in-property roads, septic systems, water wells, electric utility service, et al.<sup>18</sup>
- (3) VICKI HORTON/Direct testimony [CP 510 lines 1-4]
- (4) The Assessor has statutory authority to enter all structures.<sup>19</sup>

#### Facts Contradict Asserted Structure Value Basis

(1) The Assessor does not disclose the structure value basis in appeals or on appraisals. It is NOT solely Marshall & Swift. The appraisal shows different value basis for houses (dwell) and other listed structures (garages, Pole Building, LeanTo) [CP254] because the "Market Adj" only applies to houses (SEE: Attachment 2 #7 and #1). The Market Adj is being used to substantially lower the Marshall & Swift house values. The basis for this Market Adj is secret. Pat has requested the

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<sup>18</sup> 13-179 statements about Assessor's policy on unlisted structures [CP A2-9 #4, CP A2-13 #6]

<sup>19</sup> Assessor's right to enter all structures on private property to assess and value under RCW 84.40.025 in BTA 09-121 [CP 261]

value basis of all structures and the Market Adj in repeated PRA requests which the Assessor has ignored. Pat analyzed the Market Adj [AR 378 #1]; it conflicts with the real estate market and shows the Assessor is misusing Marshall & Swift and the Market Adj.

(2) The Assessor's policies to not list and value all structures of material market value violates Title 84. Waterfront property is more valuable because of water structures – docks, boat ramps, roads to the water. 13-179 dealt with the especially nice Dibler road valued at \$50,000 by the Assessor. Dibler's property was not for sale; the road was constructed around 1993 [AR 343]. The inspection reports [AR 390 #6, AR 479-481] use jargon to hide the transaction in the inspection report,

. . . 04/24/2013 (JS119) On 09/11/2012 I inspected the waterfront at the request of Mr. Blair who owns the adjacent parcel to the north (17352.9007). The access to waterfront is common (by deed) for this parcel and the two adjacent parcels, and there is a nice bench at the water. This was the only parcel of the three that had an Access Influence (-40%) and I have removed it for equalization. DIFFICULT WATER ACCESS

10/27/08 BE-08-0883 Not sure about access to waterfront, could be steep. Reduced land value and mailed stip.

“Access to waterfront” is the road. “Common by deed” means in 1993 three properties own the road that is mostly on the middle parcel (Dibler).

“Nice bench” is more than an acre of land about 10 feet above the Lake.

“Access Influence” is the steep grade linking the 4 1/2 acres 150 feet above Lake to the bench. “10/27/08 BE-08-0883” is when Appraiser

Sporn noted<sup>20</sup> – not listed and valued – the road and its \$50,000 effects on three properties not all of the similar properties effected by this notation. The Dibler land value has no exemptions but since 2007 it is materially lower than similar properties in 231720. [CP 121, CP 277]

These policies corrupt appraisers who have to decide how to hide substantial structure values. *Strand v. Spokane County et al*, 16-2-01079-7

is about the combined sale/purchase of 17363.9043 and 17363.9044 on 10/30/2015<sup>21</sup>. [CP 325-328] 17363.9044 sold for \$220,000 because it has an asphalt private road from Charles Road to both parcels and Long Lake, a dock a boat ramp and a cabin built in 1942. Sam only lists and values the cabin, Appraiser Samantha Jordan [CP 325, CP 327 – Appraiser



12312 W Charles Rd, Nine Mile Falls, WA 99026

491' gorgeous water front. 2 homes on 2 parcels. No other property on the lake compares. Privacy, seclusion & wooded! This 10 acres boasts Douglas Fir, Ponderosa Pine, Maple, Aspen & much more. Beautiful building sites. Huge flat area for horses, a tree farm or whatever your heart desires. 25 minutes to downtown Spokane. Enjoy the beach, dock & private boat ramp. 22+ miles of boating & water sports. Paved access to the beach. Home has 3 beds, 2 bath /cabin has 2 beds, 1 bath. Lake Views from both.

Realtor Flyer

Name]. Sam cannot list and value the dock, boat ramp and asphalt road because it violates Assessor policy. Sam cannot value the land and cabin

<sup>20</sup> Noted and notation mean this is reported in the Appraisal notes. To list the road it would appear on the Improvement Data page under the Summary of Improvements and its identification and value would be on the tax rolls correctly (See Attachment 2 #1, #8, #9)

<sup>21</sup> Assessment year precedes calendar/tax year – 10/30/2015 sale is in assessment year 2014 – value from sale occurs earliest in assessment year 2015 tax year 2016

at \$220,000 (the sale price) it violates an Assessor policy. Sam picked \$211,140. 17363.9043 sold for \$180,000 on “10/30/2015” – mobile home and Pole Bldg (\$62,300) and land (\$107,500). Sam valued it at \$169,800 as of January 1, 2016 – the practice. On January 1, 2017 Sam revalued 17363.9043 at \$109,200 because the 1973 mobile home and 1975 Pole Bldg were junked by the new owner. Did the total value of 6.6 acres really drop 41% (109200/180000) because a 43-year-old mobile home and 42-year old Pole Bldg were junked? NO! The junk was egregiously over-valued against the seller. The buyer will now be egregiously under-valued to make up for it. This is the Assessor violating the law – not valuing property at its sale price, not valuing land exclusive of structures and not valuing structures at 100% of value based on observations of physical characteristics in inspections versus driving by taking pictures. [CP 327; Attachment 3 are Assessor’s Parcel Summary sheets]

(3) The appraisal is everything to do with the parcel is a false statement. The appraisal does not list, value and/or note a lot of structures on the property. The appraisal has a lot of errors. The appraisal has no connection to a market analysis and or inspections. The appraisal has no connection to the real property. The appraisal details are full of jargon and arithmetically nonsense.

(4) The Assessor has no statutory authority to **enter** structures –

**warrantless administrative inspections**<sup>22</sup> – because Washington’s legislature recognized assessor’s can assess and value adequately from outside structures. A person’s right to privacy and security in their structures is protected by the 4<sup>th</sup> Amendment to the U.S. Constitution and Article 1 §7 of the Washington Constitution. These protections are not overcome by RCW 84.40.025 authorizing Assessors access to property – land. The Arkills demand of entry letter [CP 261] is a frightening abuse of power by the Spokane County Prosecutor’s office and the Assessor because it came after the May 7, 2009 inspection, after the September 21, 2009 Official Valuation Notice of \$32,800 increased assessment for a finished basement/lower level that did not exist, and after Pat gave Prosecutor Arkills her building permit [AR 478, CP: 125, 161, 535] for a 2048 square feet finished basement and no lower level. The demand of entry letter put in the forefront warrantless Assessor inspections!

On “12/25/2010” Pat searched the BTA database of decisions to find if other counties assert the authority. In BTA 09-020<sup>23</sup> the King County Assessor did and BTA Vice Chair Kay Slonim’s Conclusion of Law,

4.2 RCW 84.40.025 . . .

4.2 When an appellant denies an assessor’s request for access to property to investigate a condition or characteristic that is the

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<sup>22</sup> *Seymour v. Dep’t of Health, Dental Quality Assur Comm*, 152 Wn. App. 156 at 160; 216 P.3d 1039 (2009)

<sup>23</sup> *Ken R. Pierson v. Lloyd Hara, King County Assessor*, BTA 09020 - Attachment 4

grounds for an appeal, this Board is not inclined to accept the Owner's arguments concerning the condition or characteristic.<sup>21</sup> (Dare v. Clifton, BTA Docket No. 41953 (1992), at 5)

Mr. Pierson lost his appeal.

On February 29, 2016, in BE-15-0266 at BOE appeal of Williams Living Trust, Ms. Delores Williams apologized before the BOE to Appraiser Deborah Hujus-Strait for denying her the requested inspection of her home. Ms. Williams said she was dealing with cancer and did not want to add to her stress with an inspection inside her home. Ms. Williams lost the appeal. Ms. Hujus-Strait asked to enter Ms. Williams home based on a statutory authority she did not have and under circumstances disadvantageous to Ms. Williams saying no – an appeal.

Seymour v. Dep't of Health, Dental Quality Assur Comm makes it clear disciplinary agencies with specific statutory authority to enter structures, without a warrant, predicate warrantless searches (inspections) on the agencies having evidence that meets probable cause tests of breaking the law that is submitted to review panels that have to weigh the evidence and authorize the warrantless search.

#### Assessor's Asserted Total Property Value Basis

On January 26, 2010 Prosecutor Arkills presented the only statement of the factors the Assessor asserted as determining values in Spokane County exclusive of law suits and documents from agencies other than the

Assessor. [CP 256-259] Total property value basis is not there. Pat's analysis of the Market Adj on appraisals<sup>7</sup> [AR 427] shows something big is reducing Marshall & Swift house values to the Assessor's basis for total property values and it is property specific because Pat's Market Adj is not Dibler's Market Adj and/or Blair's Market Adj. The basis for total property values in Spokane is another Assessor secret.

**c. Assessor's Violations of Uniform Values**

Table 2		Neighborhood 232730 – Tormey Road					
PARCEL	2014	per Acre	2015	per Acre	2016	per Acre	2017
27322.9023	\$130,000	\$26,000	\$195,000	\$39,000	\$214,500	\$42,900	\$214,500
27323.0104	\$130,000	\$24,762	\$130,000	\$24,762	\$130,000	\$24,762	<b>\$195,000</b>
27323.0105	\$130,000	\$27,897	\$130,000	\$27,897	\$130,000	\$27,897	<b>\$195,000</b>
27323.0115	\$104,000	\$21,010	\$104,000	\$21,010	\$104,000	\$21,010	\$104,000
27323.0116	\$130,000	\$26,052	\$195,000	\$39,078	\$214,500	\$42,986	\$214,500
27323.9011	\$97,500	\$19,500	\$195,000	\$39,000	\$214,500	\$42,900	\$214,500
27323.9054	\$130,000	\$22,569	\$195,000	\$33,854	\$214,500	\$37,240	\$214,500
27323.9055	\$130,000	\$20,376	\$195,000	\$30,564	\$214,500	\$33,621	\$214,500
27323.9057	\$130,000	\$25,341	\$195,000	\$38,012	\$214,500	\$41,813	\$214,500
27325.9053	\$130,000	\$21,922	\$195,000	\$32,884	\$214,500	\$36,172	\$214,500
27326.0111	\$75,420	\$10,593	\$75,420	\$10,593	\$91,000	\$12,781	\$91,000
27326.0112	\$78,000	\$15,789	\$78,000	\$15,789	\$78,000	\$15,789	\$78,000

Land values cannot be uniform if land is not valued exclusive of structures (WA. Constitution Article 7 §1 and Title 84). Pat's 25 comparable values should only vary by size because the appraisals only

topographical feature is “1 Fronts Enhancement #1”<sup>24</sup>. 13-179 included Pat’s analysis of two similar neighborhoods in Nine Mile Falls – 231720 and 232730. This analysis of 231720 and the Dibler road (\$50,000) [CP 121, AR 452, CP 277] caused the Assessor to drop land values by \$10,000/acre. The analysis of 232730<sup>25</sup> caused the Assessor to raise land values (AR 453 and Table 2). 232730 had sales and sales prices that never became values! The Assessor’s changing land values in these neighborhoods due to Pat’s reporting of violations of the law is admission of violations. The inspection reports on these properties do not attribute these changes to Pat, Dibler or the analyses.<sup>26</sup>

Table 3	Assessment Year \$/Acre Values [CP 121 and 277]			
Parcel	2007	2008	2016	Acres
17363.9044	\$20,000	\$43,123	\$44,717	3.81
17355.9014	\$20,000	\$40,000	\$30,000	5
17355.9012	\$20,000	\$39,259	\$37,037	5.4
17352.9006	\$15,401	\$18,070	\$27,645	6.54
17363.9043	\$15,152	\$37,576	\$16,545	6.6

In 2007 68% (<sup>17</sup>/<sub>25</sub>) of 231720 land values are uniform (\$20,000/acre). [CP 121] Since 2008 only 12% of land values are uniform (<sup>3</sup>/<sub>25</sub>).

<sup>24</sup> ProVal is Assessor’s value software [CP 569 ¶4 to CP571 #(5)]; Assessor has never disclosed ProVal jargon to Pat’s PRA requests [CP 116 letter A; CP 229-230; CP 466 #(4)]

<sup>25</sup> 232730 characteristics: Tormey Road is five miles from 231720, low-bank waterfront, acreage, no utilities, clear-cut, abutting Riverside State Park, on a secondary road, superior to 231720, substantially lower valued than 231720 [AR 382-385 Fact bases #3 and #4]

<sup>26</sup> Appraisals requested by PRA on March 24, 2017 received April 7, 2017 show this

[AR 452, CP 277]. Size is not the issue. Table 3 shows there is no connection between size and the \$/Acre values over ten years.

**d. Assessor's Violations of The Law on Public Records**

Pat asked the Assessor for the basis of her values since February 2009 as an owner (RCW 84.40.030), under the PRA (RCW 42.56.520) and as an appellant (RCW 84.48.150). Pat has never received anything. Pat prevailed in three denial of public records lawsuits about value basis records and has nothing.<sup>27</sup> Pat has seven administrative appeals all with requests for basis<sup>28</sup> and never received anything. The Assessors' violations of disclosure laws on real property values is plainly to hide problematic policies that violate the law. The failures to disclose value basis have damaged Pat in every appeal and in every lawsuit.

The appeal process is a check on the Assessor's performance by showing how values were done. The only response the Assessor provides in appeals is the Answer<sup>9</sup>. In 2013 there were 1,031 BOE 64 0075-1s<sup>28</sup> filed and three did not request the basis of values. [CP 472 #(2)]

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<sup>27</sup> Strand v. Spokane County, 13-2-00123-8 (2014)  
Strand v. Spokane County, et al., 14-2-01079-1 (CoA III 341909)  
Strand v. Spokane County, et al., 16-2-01079-7 (CoA III 47222, Supreme Court 94313-3)

<sup>28</sup> BOE addresses mandated disclosures on the Taxpayer Petition to the Spokane County Board of Equalization Review of Real Property Valuation Determination #3 ("BOE 64 0075-1")  
I request the information the Assessor used in valuing my property. Yes [CP 546-551]

Everybody got an Answer; but the Answer is a false report (RCW 42.20.040). The Answer is a compilation of misleading statements in an official report to appellants, the BOE and the BTA. The Answers have these misleading – false and omitted – statements:

- (1) “Sales Comparison Approach to Value” and “Comparable” appear on almost every page multiple times (ignoring: Ratio reports, MLS listings, maps, attestation pages, and requests for withdrawal). This is misleading because the Assessor does not use comparable sales (aka sales comparison) for values. The Assessor’s value factors are Marshall & Swift land tables and cost tables which are not disclosed in the Answers [CP 136-226]. There is no evidence of raw land sales ever being used.
- (2) The *grid*, the adjustments of the appellant’s values to purported comparables, should be transparent. In 13-179 Pat asked Mr. Sporn how “Gross Adjustments, 30.3%” was derived. [CP 181, Comp #1]

MR. SPORN: I didn’t need it. Let me check my notes here and see what I can find. Okay. I have a partial list here that I can give you right here on what these adjustments were made of. Bathrooms were adjusted at 5,000 per. Attached garages [CP 430 line 19]

MR. SPORN: Bathrooms were adjusted, okay. For each individual line, if there’s a difference, you make a positive or a negative adjustment. Above grade square footage is adjusted at \$30 a square foot. Age is adjusted at \$300 per year. Basement, unfinished, is adjusted at \$5, whether it was daylight or lower,

they were treated the same way. Finished basement area at \$5 a square foot. Excuse me, and above grade living area wasn't \$30, it was \$35 a square foot. [CP 431 line 4] ("sq ft")

Those are the adjustments and as you go plus/minus, regardless of the sign, whether it's a plus or a minus, that – you add those, those values together to get your gross adjustments. Then taking in account for whether it's a positive or a negative adjustment, that gives you the net adjustment.

This is misleading because the grid omitted – the use of Marshall & Swift, the horde of Marshall & Swift values needed to make sense of 30.3%, the manipulations Mr. Sporn performed to get 30.3%, why or how he did the manipulations and if he added/ subtracted correctly because the grids have so many errors!

- (3) The grid is misleading because it omitted how the Assessor defines comparable. These are not comparable per my reference<sup>29</sup> – high-bank and low-bank waterfront, .36 and 5.5 acres (15.3 times the size), a one-story ranch and a two-story log house, etc. CP 181 says “Comparable Sale Results as of 9/25/2013” with this,

MR. ARKILLS: . . . Mr. Sporn is an experienced real estate appraiser who selected properties that he felt were comparable to the subject and he will say that given the fact that this is a waterfront property and a high bank waterfront property that comparable sales are not plentiful. But he honestly believes that he's found the best comparables that are available. And these comparables were made very close to the January 1, 2013 evaluation date. [CP 359 lines 15-20]

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<sup>29</sup> *Real Estate Appraisal Principles & Procedures* by Walt Huber, Levin P. Messick, IFAC and William Pivar

- MLS was the source of Mr. Sporn's search. MLS searches are by \$ (assessment) and location. A comparable search is by \$ and location.
- (4) The grid is misleading because it does not disclose its "COMPs" were NOT used to value the subject (Pat) property (violating RCW 84.48.150). The grid is misleading because it does not disclose 100% of the "COMPs" sale prices were never used to value the "COMPs" [CP 278] (violating RCW 84.40.030). Because of these facts there should be a disclosure of why the COMPs and their 100% sale prices are on the grid?
- (5) The grid is misleading because it omits structures contributing to the sale prices – docks, roads, septic systems, wells, electric service, etc.<sup>30</sup>
- (6) The grid is misleading because of false statements. There are a lot of differences between the grid to the BOE and BTA but they are on the same properties for the same appeal year. CP 146 to BTA states for every property "Extracted<sup>31</sup> Land Value" but CP 140 to BOE does not. Mr. Sporn specifically stated the Assessor's basis for land value was raw land sales not extraction. [CP 424 lines 15-19]

## **B. Board of Tax Appeals Bad Acts**

### BTA Standards of Review in Appeals

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<sup>30</sup> 13-179 Initial Decision – grid omissions about docks [CP 674 #14.2.5]

<sup>31</sup> Extraction aka abstraction is the process of finding the land value by extracting the improvement value.

Practice and Procedure Before the WA. State BTA on BTA website states,

*Equitable tax review* is a basic civil right. Under the equal protection and due process provisions of the Federal and State Constitutions, [CP 331 ¶4]

The *Board issues a written decision* for each case it decides. [CP 332 ¶5]

*If an assessor offers entirely new appraisals at trial, the assessor has made a tacit admission of error*, and the burden shifts on all issues. Likewise, *if an assessor fails to follow statutory valuation criteria, the presumption of correctness does not apply*. [CP 337 ¶5]

Evidence in RC-08-2020/BTA 09-121

Pat's appeals are about Assessor violations of the law that damaged her. Pat produced evidence and testified to these violations but it carried no weight; she was not heard. Pat's evidence and testimony of a mischaracterized and over-valued house and violations of the laws:

- (1) "04/03/2009" appraisals show two wood frame levels above the basement and a partial basement [CP 231-237] producing a structurally unsound house that would fall over [depicted on CP 528];
- (2) photos of all sides of her house show appraisals wrong [CP 126-128];
- (3) building permit shows appraisals wrong [AR 478, CP: 125, 161, 535];
- (4) Pat's repeated statements and testimony of a 2048 sq ft basement finished in 2004 and that no lower level existed [CP 161 arrow] state the Assessor is wrong;

- (5) Pat's statement about the May 7, 2009 inspection and what she showed the inspectors [CP 123 ¶5 On May/07/09] states the Assessor is wrong;
- (6) "08/27/2009" appraisal shows the additional \$32,800 for a non-existent finished basement/lower level [CP 239] so there is no reason to come into Pat's house because the lower level/basement is finished and you have successfully gouged me for it even though it does not exist.

Pat's evidence of structures hidden in the land value cause over-valued land violating the law:

- (7) Assessor's sales rosters with NO similar land sales [CP 117] proves the Assessor is violating RCW 84.40.030;
- (8) Assessor's nonproduction of specific sales and value factors to PRA requests and BOE 64 0075-1<sup>28</sup> [CP 713 line 24;CP 546] proves the Assessor is violating RCW 84.48.150;
- (9) Answers [CP 136-153] do not state the properties on the grid [CP 140-141, CP 146-147] were used to value Pat's property proves the Answer does not satisfy RCW 84.48.150;
- (10) Answer and appraisals of grid properties list and value no docks and no roads that exist violating RCW 84.40.030 [AR 480-81; AR 483-484];

- (11) appraisals show sale prices of grid properties were never their assessments violating RCW 84.40.030 [CP 121];
- (12) realtor flyers of grid properties [CP 140-141; CP 146-147] tout docks supporting these things exist and have value [AR 326-327];
- (13) Photos of grid properties' show their docks and roads exist;
- (14) bids on cost of docks and roads show value of unlisted and unvalued docks and roads [CP 713 line 9].

The Assessor's evidence was the Answer [CP 136-153].

Violations of Review Standards in BTA 09-121

Pat was denied an *equitable tax review* and the Assessor's *presumption of correctness was not set aside* with ample *evidence the Assessor failed to follow statutory valuation criteria* (the law) because the Decision states,

The Owner's testimony is:

- "The Assessor has not been afforded his due process right to know what the evidence is regarding the interior condition of the Owner's home, and to have a meaningful opportunity to rebut such evidence ... " See Owner's Trial Brief, page 8. [CP 712 line 22]<sup>32</sup>
- The Owner provides bids of the cost to add features (replacement cost new) to the subject property similar to those existing on the Assessor's sale properties. [CP 713 line 9] The Board gives little weight to this evidence. The proper appraisal approach is to use expert appraisal judgment to reach

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<sup>32</sup> Decision substantive error: Assessor asserted due process right to search every structure on Pat's property [CP 261] – SEE: Attachment 5.  
Pat's Appeal Brief page 8 is CP 116 support Decision error.

adjustments for the feature differences. For example, prospective buyers are not willing to pay the "replacement cost new" for a fence, patio, dock, or driveway. The Assessor's chart reflects his sales adjustments based upon expert appraisal judgment. The Board understands the Owner does not agree with the Assessor. [CP 713 line 19]

The Assessor's testimony is:

- The Owner has twice denied the Assessor access to inspect the interior of the residence. These denials have made it impossible for the Assessor to confirm or deny any inaccuracies claimed by the Owner as to the interior of the residence. The Assessor has a right to inspect the Owner's property, see RCW 84.40.025. One of the visits was on May 7, 2009; the Assessor's staff was only allowed to walk outside the house and to take some photographs of the view. . . . The Assessor cannot verify whether the daylight basement is partially finished or totally finished. The Assessor cannot verify any of the interior house features. [CP 715 line 13]

#### ANALYSIS AND CONCLUSIONS

The Owner refused to allow the Assessor to inspect the subject property as provided by state law, RCW 84.40.025. By refusing the Assessor entrance to inspect the house, the Owner is in violation of the law. The Board follows the law and enforces the Assessor's right to inspect property by creating a legal inference that the Owner's refusal impeaches her testimony and evidence regarding the interior features of the house (the area where entry was denied). One of the purposes of the law is to allow the Assessor to verify the building's condition, plus verify any contested features. The Owner's refusal denies the Assessor the ability to verify if the unfinished basement space is now finished; the addition of more finished interior space would support a higher valuation. [CP 716 line 19]

#### FINDINGS OF FACT [CP 718]

5. The errors claimed by the Owner in the Assessor's documents and assessment history are largely irrelevant to the subject's January 1, 2008, valuation.

7. The Owner unlawfully denied the Assessor the right to inspect the interior of the subject property.

#### CONCLUSIONS OF LAW [CP 719]

4. The Owner's failure to allow a physical inspection of the subject house's interior results in a negative inference for

violation of RCW 84.40.025.

5. The Board's duty is to set the total value, not just one of the sub-allocations: improvements or land values; see *University Village Ltd. Partners v. King County*, 106 Wn. App. 321, 23 P.3d 1090 (2001) (“*University Village*”).

The Decision states Chairman Sebring for the BTA violates:

- The rules of evidence (RCW 34.05.452) by ignoring Pat’s evidence.
- Due process (U.S. Constitution 5<sup>th</sup> and 14<sup>th</sup> amendments) whose rights belong to Pat (a person) not the Assessor.
- RCW 10.79.040 is the statutory authority for entering a home. It requires a warrant to perform a search of all Pat’s structures and only authorizes such acts by police officers or other peace officers – not assessors.
- RCW 84.40.030 first says value land, then structures then total property as a check on land and structure values, *University Village* cannot obviate RCW 84.40.030.

#### Evidence in BE-09-0265/BTA 10-258

All of the evidence in BTA 09-121 was again presented with updates to sales data, appraisals, photos of new Answer properties [CP 157-158] dock was added,

(15) ProVal code sheets [CP 536-537];

(16) Marshall & Swift code sheets [CP 740 line 7’ CP 539-545]

#### Violations of Review Standards in BTA 10-258

Pat was denied an *equitable tax review* and the Assessor's *presumption of correctness was not set aside* with ample *evidence the Assessor failed to follow statutory valuation criteria* (the law) because Tax Referee Felizardo labeled Pat's evidence without weight, not to be considered, minor, trivial, irrelevant and immaterial<sup>33</sup> because Pat denied Mr(s) Splater and Hollenback an interior inspection of her home on May 7, 2009<sup>34</sup> and ignored it. The mischaracterized "Lower level" and the unlisted and unvalued docks and private roads are not in the Findings and Conclusion of this Decision. The Decision ignores the 800 sq ft finished "Lower level" valued at \$19,940 for assessment years 2007-2011<sup>35</sup> and the 1100 sq ft finished basement valued at \$51,420<sup>36</sup> or \$46.75 a sq ft<sup>37</sup> for an "Avg-" house (\$32,800 value increase). This dramatically different than Mr. Sporn's testimony of Marshall & Swift values,

Basement, unfinished, is adjusted at \$5, whether it was daylight or lower, they were treated the same way. Finished basement area at \$5 a square foot. [CP 431 line 7]

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<sup>33</sup> BTA 10-258 Decision excepts [CP 744 line 19 to CP 745 line 8; CP 750 #9, #10, #11; CP 752 #6; CP 753 #17]

<sup>34</sup> Footnote 11 cites facts about May 7, 2009 inspection; Decision repeats statements about denied entry to Pat's home [CP 159; CP 741 lines 4-8; CP 744 lines 19 to CP 745 line 8; CP 750 #8, #9; CP 753 #7]

<sup>35</sup> Lower Level values [AR: 435, 437, 439, 441, 443; SEE Attachment 2 #2, Floor L, Value]

<sup>36</sup> Finished Basement of 1100 sq ft (21890+22060+16410-8940=51420)  
(Bsmt Value+Basement Finish+Interior Finish for 2009-Interior Finish 2008)

<sup>37</sup> Sporn testimony of Marshall & Swift values for finished basement sq ft [CP 431 lines 3-9]

The Decision<sup>38</sup> has evidence Ms. Felizardo's BTA does exactly the same violations of the law as Chairman Sebring's BTA.

Evidence in BE-10-0126/BTA 11-706

All of the evidence in BTA 09-121 was again presented with updates to sales data, appraisals, photos of new Answer properties.

Violations of Review Standards in BTA 11-706

Pat was denied an *equitable tax review* and the Assessor's *presumption of correctness was not set aside* because BTA Chairman Powell's Decision [CP 779-784] omits any mention of Pat's contentions and evidence; the evidence does not exist. This is the only indication of a problem with this Decision,

FINDING OF FACT

4. . . . The structure has . . . a full, 2,048 square foot basement with a finished area of 1,900 square feet. [CP 780]

The Finding means Pat's contentions of a nonexistent but valued Lower Level, an over-valued basement of \$46.75/sq ft and over-valued land containing structures is by its omission ignored. The drop in the total value by \$35,000 (Table 1) is due to the Market Adj. The real estate market in 2010 was better than in 2009; sales and sale prices increased.

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<sup>38</sup> Decision citations on total value [CP 745 line 18 to CP 746 line 5; CP 753 #9]

## VII. ARGUMENT

Pat's pleadings in 17201438-3 include a Petition, Reply to Answer, Appellant Brief, Reply and Notice of Presentment. They are sufficient to sustain charges of failure of duty by the Assessor and BTA. Failure of duty is long-term-systemic<sup>8</sup> violations of the law against Pat that do damage. The damage is measurable; the over-paid property taxes from 2008 through the present.

### A. New Evidence

A critical part of Pat's charge of failure of duty is the appraisal on AR 163-164<sup>39</sup>. This appraisal is an admission of failure to administer the law correctly to Pat? This appraisal is new evidence of the Assessor's violating the law since assessment year 2008. New evidence is based on the following:

- AR 163-164 was created<sup>40</sup> on June 27, 2016 in response to Pat's PRA request. [AR 152] Prior to receiving AR 163-164 Pat had no knowledge of the changes to the physical characteristics and value of her property it reflects. Pat had no input to effecting AR 163-164.
- AR 163-164 shows the Assessor corrected two errors that Pat

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<sup>39</sup> Exhibits in case 17201438-3 [CP: 79 and 81, 253-254]

<sup>40</sup> *Strand v. Spokane County*, 14-2-01079-1 – Chief Deputy Assessor Hodgson testified appraisals are one depiction of ProVal's electronic database. AR 163-164 were created when requested from ProVal; they otherwise do not exist.

discovered between February and April 2009. AR 163-164 shows the errors were corrected on/about April 26, 2016.

Error No. 1 - a land value inflated \$50,000 by the Dibler road according to the Decision in 13-179. The Dibler road has existed since 1993. AR 163 shows Pat's land value was reduced to \$150,000 the value Pat asserted in 13-179. The error was corrected by the Assessor but no statutory basis stated for the correction.

Error No. 2 – the mischaracterization of Pat's house as having a Lower Level and partial basement (depicted on CP 528). AR 164 shows the house changed based on Pat's house photos taken for BTA 09-121.

- Pat has appraisals for every year. All appraisals prior to AR 163-164 show the two errors and their associated over-values.
- The Assessor had notice of these errors and over-values since February 2009 – Pat's in-person contact, Pat's complaints, Pat's voluminous PRA requests about them, Pat's May 7, 2009 inspection, Pat's appeals<sup>9</sup> of value, Pat's lawsuits<sup>27</sup>.

The Decision in 13-179 dated May 9, 2017 for an appeal of the 2013 value cites evidence Pat submitted in appeals BTA **09-121**, BTA **10-258** and BTA **11-706 (2009, 2010, 2011)**. (emphasis added) Reason says if evidence did not work in 2009, 2010 and 2011 it will not work in 2017. In

2017 the Decision is affected by AR 163-164 and Appraiser Sporn's testimony of Pat's land values being based on prior land values. Assessments were based on assessments from 2008-2015 proving systemic violations of the law and proving the Assessor's failure of duty to Pat. The Decision in 13-179 omitted this new evidence and testimony and by this omission the BTA failed in its duty to Pat again.

**B. Warrantless Administrative Inspections**

A critical part of Pat's charge of failure of duty is the January 25, 2010 Ronald Arkills, Spokane County Senior Deputy Prosecuting Attorney, letter demanding entry to inspect every structure on Pat's property – demand for a warrantless search. [CP 261] The 4<sup>th</sup> Amendment to the U.S. Constitution and the WA. Constitution Article 1 §7 state Pat will not have her home invaded without authority of law – a search warrant (RCW 10.79.040) based on probable cause that Pat broke criminal law. Arkills demand for a warrantless search was based on RCW 84.40.025 – “access to property” to assess and value. Property is land and structures (RCW 84.40.030). Structures (homes, offices) are protected by Constitutions. RCW 84.40.025 does not state access to homes. I assume it is because the Washington legislature saw assessing and valuing as doable from the outside of structures based on Marshall and Swift pictures of types of construction and related values in a database [CP 543],

building permits, inspections during construction and pictures on MLS.

Pat ignored Arkills' demand for a warrantless search.

Oklahoma does not authorize entry into private residences for assessing and valuing inspections, *Atkinson v. Oklahoma County*, No. 108783, S.C. OK., 248 P.3d 356 (2011)

Fair market valuation of residential property is conducted pursuant to Okla. Stat. tit. 68, § 2829 (2001), which sets forth the mass appraisal methodology as a process which uses known information about the property's characteristics such as location, use, size, sales price, and other information from similar properties. The county Assessor is required to physically visit the property every four years and, private residences are not entered during the valuation process. There is no information to be gained by entering the taxpayer's home that is necessary for a fair market valuation. Even if the inside of the taxpayer's home is lavish it is likely that the home would just be over-built for the area and the taxpayer would have invested more into the home than its fair market value

Prosecutor Arkills next asserted the Assessor's "statutory due process right" to a search to prepare for BTA 09-121. The U.S. Constitution gives due process right to Pat against the Assessor and BTA (Amendments 5 and 14). Because Pat denied the Assessor a warrantless search BTA hearing officers abrogated Pat's due process rights to "equitable tax reviews" in appeals BTA 09-121, BTA 10-258 and BTA 11-706 as plainly stated in their Decisions or omissions from Decisions.

The Assessor's systemic violations of these laws from 2008 to the present prove failure of duty to Pat. The BTA's systemic violations of

equitable review prove failure of duty to Pat.

**C. Just Remedy**

A critical part of Pat's charge of failure of duty is the Assessor's unlawful over-values on Pat's property from the 2008 assessment through the present that caused over-paid taxes. The refund of the over-paid 2013 assessment year taxes was \$842.34 (including interest). The just remedy to pat for the Assessor and the BTA violating the law for seven years and misappropriating Pat's money is the BTA to hear an appeal of value on 17355.9014 from the 2008 assessment through 2017 (excluding 2013 equitably heard.<sup>41</sup>

**D. The Trial Court**

*Strand v. WA. Board of Tax Appeals et al.*, Petition for Judicial Review of BTA Failure of Duty, 17201438-3 is about the Assessor's and BTA's failure of duty. Judge Tompkins stated she will not recognize or rule on failure of duty because this is "part of this whole public policy of enabling the Agency to correct its errors". [CP 635 line 25 and CP 640 line 10] The Assessor and BTA now have a record of failures of duty at seven years. Judge Tompkins public policy clearly is not shared by the Assessor and BTA.

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<sup>41</sup> The BTA has pending the appeal of consolidated assessment year 2015 and 2017 appeals – BTA 16-070 and 17-122

RCW 42.20.100 Failure of duty by public officer a misdemeanor. Whenever any duty is enjoined by law upon any public officer or other person holding any public trust or employment, their wilful neglect to perform such duty, except where otherwise specially provided for, shall be a misdemeanor.

Failure of duty applies in 17201438-3 as stated in the criteria of, State v. Liewer, 65 Wn. App. 641, 829 P.2d 236 (1992)

RCW 42.20.010 applies to "public officer[s]", which is defined under RCW 9A.04.110(13) as follows:

"Officer" and "public officer" means a person holding office under a city, county, or state government, or the federal government who performs a public function and in so doing is vested with the exercise of some sovereign power of government, and includes all assistants, deputies, clerks, and employees of any public officer and all persons lawfully exercising or assuming to exercise any of the powers or functions of a public officer;

RCW 42.20.100 applies because it is directed to the misconduct of a public officer or "other person holding any public trust or employment". It punishes "wilful neglect to perform" a duty imposed by law upon that person.

And judicial review is the process for a complainant against agencies failing to administer laws they are tasked with administering, N.W.

Ecosystem Alliance v. Ecology, 104 Wn. App. 901, 17 P.3d 697 (2001)

Several environmental conservation organizations sought judicial review and declarative relief on claims that certain state agencies had failed to fulfill statutory duties.

Court of Appeals held that the trial court had subject matter jurisdiction

Judge Tompkins does not have the judicial discretion to formulate,

enact, enforce and adjudicate a policy undermining Title 34. It is not in the public interest to have the Assessor and BTA continuing to violate the law. It is most certainly not in Pat's interest to have the Assessor continue violating the law against Pat. Judge Tompkins order abets the continuing failures of duty by the Assessor and BTA. It continues to damage Pat and everyone in Spokane County.

#### **E. Costs**

Pursuant to RAP 18.1(a) Pat requests recovery of costs and attorney fees for 17201438-3. Pat prevailed in 17201438-3. The Initial Decision in 13-179 was in Answer to the Petition in 17201438-3. The Initial Decision proves the BTA violated yet another law (RCW 34.05.461(8)(a)).

### **VIII. CONCLUSION**

None of the Assessor's assertions on basis of value for land or structures comply with the law the Assessor is tasked with administering. The Assessor violates the law every day with every valuation throughout the County. The Assessor violates all standards of performance for appraisers – Uniform Standards for Professional Appraiser Standards, generally accepted appraisal standards, generally accepted appraisal practice – because of their value practices that violate the law. The Assessor has failed in her duty to Pat and all of Spokane County because of these practices. And the Assessor's failures of duty to Pat cost her

thousands of dollars.

The BTA Decision in 13-179 was a failure of duty.

- It was compelled by a lawsuit – 17201438-3
- It was a year late.
- Its stated foundation for the Assessor violating the law in 2013 is Pat's evidence from prior appeals. These are prior appeals the Assessor won and was not found to have violated the law.
- It did not include the new evidence – AR 163-164 and the Sporn testimony of assessments based on assessments from 2009-2015 and no sales supporting the 2008 value. New evidence that proved the Assessor was breaking the law.

BTA 09-121, BTA 10-258 and BTA 11-706 are failures of duty because they sustained the Assessor's presumption of correctness when the Assessor's evidence in those appeals violated the law by not identifying the factors that determined 17355.9014's value or the sold properties that should have been the basis of that value. These BTA Decisions abetted an Assessor violating the law. The BTA failed in its legislated duty to act as a check on the Assessor's power. The BTA failed in its duty to review for the most basic "statutory valuation criteria" – specific sold properties used to value subject property. The BTA's Decisions show an obsessive emphasis on comparable sales which are not the law if they are not used to

value a property. The BTA fails in its duty with every appeal review and it failed in its duty to Pat for seven years.

The trial court abused its judicial discretion in not reviewing the failures of duty of the Assessor and BTA.

RESPECTFULLY SUBMITTED this 10<sup>th</sup> day of January, 2018.

  
Palmer D. Strand, Appellant

  
Patricia N. Strand, Appellant

CERTIFICATE OF SERVICE

I certify that on January 10, 2018, I served a true and correct copy of Appellant's Palmer D. and Patricia N. Strand's Brief of Appellant to:

Spokane County and  
Spokane County Assessor  
Prosecutor Arkills  
Civil Division of the Prosecutor's Office  
1115 W. Broadway Avenue  
Spokane, WA 99260-0010

BY: Hand Delivery

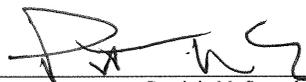
Division III Court of Appeals  
500 N Cedar St  
Spokane, WA 99201

BY: Hand Delivery

Attorney General of Washington  
Attn: Scott A. Douglas, Asst. AG  
PO Box 40100  
Olympia, WA 98504-0100

BY: U. S. Mail

DATED this 10<sup>th</sup> day of January 2018



Patricia N. Strand, Appellant

# APPENDIX

## LAW

## Washington State Constitution

Article 1 – Declaration of Rights – Section 7 Invasion of Private Affairs or Home Prohibited. No person shall be disturbed in his private affairs, or his home invaded, without authority of law.

Article VII – Revenue and Taxation - Section 1 Taxation.

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: Provided, That the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of fifteen thousand (\$15,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner.

## Title 10 Criminal Procedure

RCW 10.79.040 Search without warrant unlawful—Penalty.

- (1) It shall be unlawful for any police officer or other peace officer to enter and search any private dwelling house or place of residence without the authority of a search warrant issued upon a complaint as by law provided.
- (2) Any police officer or other peace officer violating the provisions of this section is guilty of a gross misdemeanor.

## Title 34 Administrative Law

RCW 34.05.001 Legislative intent. The legislature intends, by enacting this 1988 Administrative Procedure Act, to clarify the existing law of administrative procedure, to achieve greater consistency with other states and the federal government in administrative procedure, and to provide greater public and legislative access to administrative decision making. The legislature intends that to the greatest extent possible and unless this chapter clearly requires otherwise, current agency practices and court decisions interpreting the Administrative Procedure Act in effect before July 1, 1989, shall remain in effect. The legislature also intends that the courts should interpret provisions of this chapter consistently with decisions of other courts interpreting similar provisions of other states, the federal government, and model acts.

RCW 34.05.070 Conversion of proceedings.

- (1) If it becomes apparent during the course of an adjudicative or rule-making proceeding undertaken pursuant to this chapter that another form of proceeding under this chapter is necessary, is in the public interest, or is more appropriate to resolve issues affecting the participants, on his or her own motion or on the motion of any party, the presiding officer or other official responsible for the original proceeding shall advise the parties of necessary steps for conversion and, if within the official's power, commence the new proceeding. If the agency refuses to convert to another proceeding, that decision is not subject to judicial review. Commencement of the new proceeding shall be accomplished pursuant to the procedural rules of the new proceeding, except that elements already performed need not be repeated.
- (2) If appropriate, a new proceeding may be commenced independently of the original proceeding or may replace the original proceeding.

- (3) Conversion to a replacement proceeding shall not be undertaken if the rights of any party will be substantially prejudiced.
- (4) To the extent feasible the record of the original proceeding shall be included in the record of a replacement proceeding.
- (5) The time of commencement of a replacement proceeding shall be considered to be the time of commencement of the original proceeding.

RCW 34.05.452 Rules of evidence—Cross-examination.

- (1) Evidence, including hearsay evidence, is admissible if in the judgment of the presiding officer it is the kind of evidence on which reasonably prudent persons are accustomed to rely in the conduct of their affairs. The presiding officer shall exclude evidence that is excludable on constitutional or statutory grounds or on the basis of evidentiary privilege recognized in the courts of this state. The presiding officer may exclude evidence that is irrelevant, immaterial, or unduly repetitious.
- (2) If not inconsistent with subsection (1) of this section, the presiding officer shall refer to the Washington Rules of Evidence as guidelines for evidentiary rulings.
- (3) All testimony of parties and witnesses shall be made under oath or affirmation.
- (4) Documentary evidence may be received in the form of copies or excerpts, or by incorporation by reference.
- (5) Official notice may be taken of (a) any judicially cognizable facts, (b) technical or scientific facts within the agency's specialized knowledge, and (c) codes or standards that have been adopted by an agency of the United States, of this state or of another state, or by a nationally recognized organization or association. Parties shall be notified either before or during hearing, or by reference in preliminary reports or otherwise, of the material so noticed and the sources thereof, including any staff memoranda and data, and they shall be afforded an opportunity to contest the facts and material so noticed. A party proposing that official notice be taken may be required to produce a copy of the material to be noticed.

RCW 34.05.461 Entry of orders.

- (1) Except as provided in subsection (2) of this section:
  - (a) If the presiding officer is the agency head or one or more members of the agency head, the presiding officer may enter an initial order if further review is available within the agency, or a final order if further review is not available;
  - (b) If the presiding officer is a person designated by the agency to make the final decision and enter the final order, the presiding officer shall enter a final order; and
  - (c) If the presiding officer is one or more administrative law judges, the presiding officer shall enter an initial order.
- (2) With respect to agencies exempt from chapter 34.12 RCW or an institution of higher education, the presiding officer shall transmit a full and complete record of the proceedings, including such comments upon demeanor of witnesses as the presiding officer deems relevant, to each agency official who is to enter a final or initial order after considering the record and evidence so transmitted.
- (3) Initial and final orders shall include a statement of findings and conclusions, and the reasons and basis therefor, on all the material issues of fact, law, or discretion presented on the record, including the remedy or sanction and, if applicable, the action taken on a petition for a stay of effectiveness. Any findings based substantially on credibility of evidence or demeanor of witnesses shall be so identified. Findings set forth in language that is essentially a repetition or paraphrase of the relevant provision of law shall be accompanied by a concise and explicit statement of the underlying evidence of record to support the findings. The order shall also include a statement of the available procedures and time limits for seeking reconsideration or other administrative relief. An initial order shall include a statement of any circumstances under which the initial order, without further notice, may become a final order.
- (4) Findings of fact shall be based exclusively on the evidence of record in the adjudicative proceeding and on matters officially noticed in that proceeding. Findings shall be based on the kind of evidence on which

reasonably prudent persons are accustomed to rely in the conduct of their affairs. Findings may be based on such evidence even if it would be inadmissible in a civil trial. However, the presiding officer shall not base a finding exclusively on such inadmissible evidence unless the presiding officer determines that doing so would not unduly abridge the parties' opportunities to confront witnesses and rebut evidence. The basis for this determination shall appear in the order.

- (5) Where it bears on the issues presented, the agency's experience, technical competency, and specialized knowledge may be used in the evaluation of evidence.
- (6) If a person serving or designated to serve as presiding officer becomes unavailable for any reason before entry of the order, a substitute presiding officer shall be appointed as provided in RCW 34.05.425. The substitute presiding officer shall use any existing record and may conduct any further proceedings appropriate in the interests of justice.
- (7) The presiding officer may allow the parties a designated time after conclusion of the hearing for the submission of memos, briefs, or proposed findings.
- (8) (a) Except as otherwise provided in (b) of this subsection, initial or final orders shall be served in writing within ninety days after conclusion of the hearing or after submission of memos, briefs, or proposed findings in accordance with subsection (7) of this section unless this period is waived or extended for good cause shown. The initial or final order may be served on a party via electronic distribution, with a party's agreement.  
(b) This subsection does not apply to the final order of the shorelines hearings board on appeal under RCW 90.58.180(3).
- (9) The presiding officer shall cause copies of the order to be served on each party and the agency.

RCW 34.05.514 Petition for review—Where filed.

- (1) Except as provided in subsections (2) through (4) of this section, proceedings for review under this chapter shall be instituted by paying the fee required under RCW 36.18.020 and filing a petition in the superior court, at the petitioner's option, for (a) Thurston county, (b) the county of the petitioner's residence or principal place of business, or (c) in any county where the property owned by the petitioner and affected by the contested decision is located.
- (2) For proceedings involving institutions of higher education, the petition shall be filed either in the county in which the principal office of the institution involved is located or in the county of a branch campus if the action involves such branch.
- (3) For proceedings conducted by the pollution control hearings board pursuant to chapter 43.21B RCW or as otherwise provided in RCW 90.03.210(2) involving decisions of the department of ecology on applications for changes or transfers of water rights that are the subject of a general adjudication of water rights that is being litigated actively under chapter 90.03 or 90.44 RCW, the petition must be filed with the superior court conducting the adjudication, to be consolidated by the court with the general adjudication. A party to the adjudication shall be a party to the appeal under this chapter only if the party files or is served with a petition for review to the extent required by this chapter.
- (4) For proceedings involving appeals of examinations or evaluation exercises of the board of pilotage commissioners under chapter 88.16 RCW, the petition must be filed either in Thurston county or in the county in which the board maintains its principal office.

RCW 34.05.526 Appellate review by supreme court or court of appeals.

An aggrieved party may secure appellate review of any final judgment of the superior court under this chapter by the supreme court or the court of appeals. The review shall be secured in the manner provided by law for review of superior court decisions in other civil cases.

RCW 34.05.534 Exhaustion of administrative remedies. A person may file a petition for judicial review under this chapter only after exhausting all administrative remedies available within the agency whose action is being challenged, or available within any other agency authorized to exercise administrative review, except:

- (1) A petitioner for judicial review of a rule need not have participated in the rule-making proceeding upon which that rule is based, have petitioned for its amendment or repeal, have petitioned the joint administrative rules review committee for its review, or have appealed a petition for amendment or repeal to the governor;
- (2) A petitioner for judicial review need not exhaust administrative remedies to the extent that this chapter or any other statute states that exhaustion is not required; or
- (3) The court may relieve a petitioner of the requirement to exhaust any or all administrative remedies upon a showing that:
  - (a) The remedies would be patently inadequate;
  - (b) The exhaustion of remedies would be futile; or
  - (c) The grave irreparable harm that would result from having to exhaust administrative remedies would clearly outweigh the public policy requiring exhaustion of administrative remedies.

RCW 34.05.562 New evidence taken by court or agency.

- (1) The court may receive evidence in addition to that contained in the agency record for judicial review, only if it relates to the validity of the agency action at the time it was taken and is needed to decide disputed issues regarding:
  - (a) Improper constitution as a decision-making body or grounds for disqualification of those taking the agency action;
  - (b) Unlawfulness of procedure or of decision-making process; or
  - (c) Material facts in rule making, brief adjudications, or other proceedings not required to be determined on the agency record.
- (2) The court may remand a matter to the agency, before final disposition of a petition for review, with directions that the agency conduct fact-finding and other proceedings the court considers necessary and that the agency take such further action on the basis thereof as the court directs, if:
  - (a) The agency was required by this chapter or any other provision of law to base its action exclusively on a record of a type reasonably suitable for judicial review, but the agency failed to prepare or preserve an adequate record;
  - (b) The court finds that (i) new evidence has become available that relates to the validity of the agency action at the time it was taken, that one or more of the parties did not know and was under no duty to discover or could not have reasonably been discovered until after the agency action, and (ii) the interests of justice would be served by remand to the agency;
  - (c) The agency improperly excluded or omitted evidence from the record; or
  - (d) A relevant provision of law changed after the agency action and the court determines that the new provision may control the outcome.[ 1988 c 288 § 514.]

RCW 34.05.566 Agency record for review—Costs.

- (1) Within thirty days after service of the petition for judicial review, or within further time allowed by the court or by other provision of law, the agency shall transmit to the court the original or a certified copy of the agency record for judicial review of the agency action. The record shall consist of any agency documents expressing the agency action, other documents identified by the agency as having been considered by it before its action and used as a basis for its action, and any other material described in this chapter as the agency record for the type of agency action at issue, subject to the provisions of this section.
- (2) If part of the record has been preserved without a transcript, the agency shall prepare a transcript for inclusion in the record transmitted to the court, except for portions that the parties stipulate to omit in accordance with subsection (4) of this section.
- (3) The agency may charge a nonindigent petitioner with the reasonable costs of preparing any necessary copies and transcripts for transmittal to the court. A failure by the petitioner to pay any of this cost to the

agency relieves the agency from the responsibility for preparation of the record and transmittal to the court.

- (4) The record may be shortened, summarized, or organized temporarily or, by stipulation of all parties, permanently.
- (5) The court may tax the cost of preparing transcripts and copies of the record:
  - (a) Against a party who unreasonably refuses to stipulate to shorten, summarize, or organize the record;
  - or
  - (b) In accordance with any provision of law.
- (6) Additions to the record pursuant to RCW 34.05.562 must be made as ordered by the court.
- (7) The court may require or permit subsequent corrections or additions to the record.

#### RCW 34.05.570 Judicial review.

- (1) Generally. Except to the extent that this chapter or another statute provides otherwise:
    - (a) The burden of demonstrating the invalidity of agency action is on the party asserting invalidity;
    - (b) The validity of agency action shall be determined in accordance with the standards of review provided in this section, as applied to the agency action at the time it was taken;
    - (c) The court shall make a separate and distinct ruling on each material issue on which the court's decision is based; and
    - (d) The court shall grant relief only if it determines that a person seeking judicial relief has been substantially prejudiced by the action complained of.
  - (2) Review of rules. (a) A rule may be reviewed by petition for declaratory judgment filed pursuant to this subsection or in the context of any other review proceeding under this section. In an action challenging the validity of a rule, the agency shall be made a party to the proceeding.
    - (b) (i) The validity of any rule may be determined upon petition for a declaratory judgment addressed to the superior court of Thurston county, when it appears that the rule, or its threatened application, interferes with or impairs or immediately threatens to interfere with or impair the legal rights or privileges of the petitioner. The declaratory judgment order may be entered whether or not the petitioner has first requested the agency to pass upon the validity of the rule in question.
    - (ii) From June 10, 2004, until July 1, 2008:
      - (A) If the petitioner's residence or principal place of business is within the geographical boundaries of the third division of the court of appeals as defined by RCW 2.06.020(3), the petition may be filed in the superior court of Spokane, Yakima, or Thurston county; and
      - (B) If the petitioner's residence or principal place of business is within the geographical boundaries of district three of the first division of the court of appeals as defined by RCW 2.06.020(1), the petition may be filed in the superior court of Whatcom or Thurston county.
  - (c) In a proceeding involving review of a rule, the court shall declare the rule invalid only if it finds that: The rule violates constitutional provisions; the rule exceeds the statutory authority of the agency; the rule was adopted without compliance with statutory rule-making procedures; or the rule is arbitrary and capricious.
- (3) Review of agency orders in adjudicative proceedings. The court shall grant relief from an agency order in an adjudicative proceeding only if it determines that:
  - (a) The order, or the statute or rule on which the order is based, is in violation of constitutional provisions on its face or as applied;
  - (b) The order is outside the statutory authority or jurisdiction of the agency conferred by any provision of law;
  - (c) The agency has engaged in unlawful procedure or decision-making process, or has failed to follow a prescribed procedure;
  - (d) The agency has erroneously interpreted or applied the law;

- (e) The order is not supported by evidence that is substantial when viewed in light of the whole record before the court, which includes the agency record for judicial review, supplemented by any additional evidence received by the court under this chapter;
  - (f) The agency has not decided all issues requiring resolution by the agency;
  - (g) A motion for disqualification under RCW 34.05.425 or 34.12.050 was made and was improperly denied or, if no motion was made, facts are shown to support the grant of such a motion that were not known and were not reasonably discoverable by the challenging party at the appropriate time for making such a motion;
  - (h) The order is inconsistent with a rule of the agency unless the agency explains the inconsistency by stating facts and reasons to demonstrate a rational basis for inconsistency; or
  - (i) The order is arbitrary or capricious.
- (4) Review of other agency action.
- (a) All agency action not reviewable under subsection (2) or (3) of this section shall be reviewed under this subsection.
  - (b) A person whose rights are violated by an agency's failure to perform a duty that is required by law to be performed may file a petition for review pursuant to RCW 34.05.514, seeking an order pursuant to this subsection requiring performance. Within twenty days after service of the petition for review, the agency shall file and serve an answer to the petition, made in the same manner as an answer to a complaint in a civil action. The court may hear evidence, pursuant to RCW 34.05.562, on material issues of fact raised by the petition and answer.
  - (c) Relief for persons aggrieved by the performance of an agency action, including the exercise of discretion, or an action under (b) of this subsection can be granted only if the court determines that the action is:
    - (i) Unconstitutional;
    - (ii) Outside the statutory authority of the agency or the authority conferred by a provision of law;
    - (iii) Arbitrary or capricious; or
    - (iv) Taken by persons who were not properly constituted as agency officials lawfully entitled to take such action.

RCW 34.05.574 Type of relief.

- (1) In a review under RCW 34.05.570, the court may (a) affirm the agency action or (b) order an agency to take action required by law, order an agency to exercise discretion required by law, set aside agency action, enjoin or stay the agency action, remand the matter for further proceedings, or enter a declaratory judgment order. The court shall set out in its findings and conclusions, as appropriate, each violation or error by the agency under the standards for review set out in this chapter on which the court bases its decision and order. In reviewing matters within agency discretion, the court shall limit its function to assuring that the agency has exercised its discretion in accordance with law, and shall not itself undertake to exercise the discretion that the legislature has placed in the agency. The court shall remand to the agency for modification of agency action, unless remand is impracticable or would cause unnecessary delay.
- (2) The sole remedy available to a person who is wrongfully denied licensure based upon a failure to pass an examination administered by a state agency, or under its auspices, is the right to retake the examination free of the defect or defects the court may have found in the examination or the examination procedure.
- (3) The court may award damages, compensation, or ancillary relief only to the extent expressly authorized by another provision of law.
- (4) If the court sets aside or modifies agency action or remands the matter to the agency for further proceedings, the court may make any interlocutory order it finds necessary to preserve the interests of the parties and the public, pending further proceedings or agency action.

Title 36 Counties

RCW 36.21.015 Qualifications for persons assessing real property — Examination — Examination waiver — Continuing education requirement.

- (1) Any person having the responsibility of valuing real property for purposes of taxation including persons acting as assistants or deputies to a county assessor under RCW 36.21.011 shall have first:
  - (a) Had at least one year of experience in transactions involving real property, in appraisal of real property, or in assessment of real property, or at least one year of experience in a combination of the three;
  - (b) Become knowledgeable in repair and remodeling of buildings and improvement of land, and in the significance of locality and area to the value of real property;
  - (c) Become knowledgeable in the standards for appraising property set forth by the department of revenue; and
  - (d) Met other minimum requirements specified by department of revenue rule.
- (2) The department of revenue shall prepare and administer an examination on subjects related to the valuation of real property. No person shall assess real property for purposes of taxation without having passed said examination or having received an examination waiver from the department of revenue upon showing education or experience determined by the department to be equivalent to passing the examination. A person passing said examination or receiving an examination waiver shall be accredited accordingly by the department of revenue.
- (3) The department of revenue may by rule establish continuing education requirements for persons assessing real property for purposes of taxation. The department shall provide accreditation of completion of requirements imposed under this section. No person shall assess real property for purposes of taxation without complying with requirements imposed under this subsection.
- (4) To the extent practical, the department of revenue shall coordinate accreditation requirements under this section with the requirements for certified real estate appraisers under chapter 18.140 RCW.
- (5) The examination requirements of subsection (2) of this section shall not apply to any person who shall have either:
  - (a) Been certified as a real property appraiser by the department of personnel prior to July 1, 1992; or
  - (b) Attended and satisfactorily completed the assessor's school operated jointly by the department of revenue and the Washington state assessors association prior to August 9, 1971.

Title 42 Public Officers and Agencies

42.20.040 False report. Every public officer who shall knowingly make any false or misleading statement in any official report or statement, under circumstances not otherwise prohibited by law, shall be guilty of a gross misdemeanor.

RCW 42.20.100 Failure of duty by public officer a misdemeanor. Whenever any duty is enjoined by law upon any public officer or other person holding any public trust or employment, their wilful neglect to perform such duty, except where otherwise specially provided for, shall be a misdemeanor.

RCW 42.56.520 Prompt responses required. Responses to requests for public records shall be made promptly by agencies, the office of the secretary of the senate, and the office of the chief clerk of the house of representatives. Within five business days of receiving a public record request, an agency, the office of the secretary of the senate, or the office of the chief clerk of the house of representatives must respond by either

- (1) providing the record;
- (2) providing an internet address and link on the agency's web site to the specific records requested, except that if the requester notifies the agency that he or she cannot access the records through the internet, then the agency must provide copies of the record or allow the requester to view copies using an agency computer;

- (3) acknowledging that the agency, the office of the secretary of the senate, or the office of the chief clerk of the house of representatives has received the request and providing a reasonable estimate of the time the agency, the office of the secretary of the senate, or the office of the chief clerk of the house of representatives will require to respond to the request; or
- (4) denying the public record request.

Additional time required to respond to a request may be based upon the need to clarify the intent of the request, to locate and assemble the information requested, to notify third persons or agencies affected by the request, or to determine whether any of the information requested is exempt and that a denial should be made as to all or part of the request. In acknowledging receipt of a public record request that is unclear, an agency, the office of the secretary of the senate, or the office of the chief clerk of the house of representatives may ask the requestor to clarify what information the requestor is seeking. If the requestor fails to clarify the request, the agency, the office of the secretary of the senate, or the office of the chief clerk of the house of representatives need not respond to it. Denials of requests must be accompanied by a written statement of the specific reasons therefor. Agencies, the office of the secretary of the senate, and the office of the chief clerk of the house of representatives shall establish mechanisms for the most prompt possible review of decisions denying inspection, and such review shall be deemed completed at the end of the second business day following the denial of inspection and shall constitute final agency action or final action by the office of the secretary of the senate or the office of the chief clerk of the house of representatives for the purposes of judicial review.

#### RCW 42.56.550 Judicial review of agency actions.

- (1) Upon the motion of any person having been denied an opportunity to inspect or copy a public record by an agency, the superior court in the county in which a record is maintained may require the responsible agency to show cause why it has refused to allow inspection or copying of a specific public record or class of records. The burden of proof shall be on the agency to establish that refusal to permit public inspection and copying is in accordance with a statute that exempts or prohibits disclosure in whole or in part of specific information or records.
- (2) Upon the motion of any person who believes that an agency has not made a reasonable estimate of the time that the agency requires to respond to a public record request, the superior court in the county in which a record is maintained may require the responsible agency to show that the estimate it provided is reasonable. The burden of proof shall be on the agency to show that the estimate it provided is reasonable.
- (3) Judicial review of all agency actions taken or challenged under RCW 42.56.030 through 42.56.520 shall be de novo. Courts shall take into account the policy of this chapter that free and open examination of public records is in the public interest, even though such examination may cause inconvenience or embarrassment to public officials or others. Courts may examine any record in camera in any proceeding brought under this section. The court may conduct a hearing based solely on affidavits.
- (4) Any person who prevails against an agency in any action in the courts seeking the right to inspect or copy any public record or the right to receive a response to a public record request within a reasonable amount of time shall be awarded all costs, including reasonable attorney fees, incurred in connection with such legal action. In addition, it shall be within the discretion of the court to award such person an amount not to exceed one hundred dollars for each day that he or she was denied the right to inspect or copy said public record.
- (5) For actions under this section against counties, the venue provisions of RCW 36.01.050 apply.
- (6) Actions under this section must be filed within one year of the agency's claim of exemption or the last production of a record on a partial or installment basis.

#### Title 82 Excise Taxes

RCW 82.03.180 Judicial review. Judicial review of a decision of the board of tax appeals shall be de novo in accordance with the provisions of RCW 82.32.180 or 84.68.020 as applicable except when the decision has been rendered pursuant to a formal hearing elected under RCW 82.03.140 or 82.03.190, in which event judicial review may be obtained only pursuant to RCW 34.05.510 through 34.05.598: PROVIDED,

HOWEVER, That nothing herein shall be construed to modify the rights of a taxpayer conferred by RCW 82.32.180 and 84.68.020 to sue for tax refunds: AND PROVIDED FURTHER, That no review from a decision made pursuant to RCW 82.03.130(1)(a) may be obtained by a taxpayer unless within the petition period provided by RCW 34.05.542 the taxpayer shall have first paid in full the contested tax, together with all penalties and interest thereon, if any. The director of revenue shall have the same right of review from a decision made pursuant to RCW 82.03.130(1)(a) as does a taxpayer; and the director of revenue and all parties to an appeal under RCW 82.03.130(1)(e) shall have the right of review from a decision made pursuant to RCW 82.03.130(1)(e).

#### Title 84 Property Taxes

RCW 84.40.020 Assessment date—Average inventory basis may be used—Public inspection of listing, documents, and records. All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor's office: PROVIDED, That confidential income data is hereby exempted from public inspection as noted in RCW 42.56.070 and 42.56.210. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: PROVIDED, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, such stock shall be listed and assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

RCW 84.40.025 Access to property required. For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor.

In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW.

RCW 84.40.030 Basis of valuation, assessment, appraisal -- One hundred percent of true and fair value -- Exceptions -- Leasehold estates -- Real property -- Appraisal -- Comparable sales. All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law. Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid. The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

- (1) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage or highest and best use not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes or other government restrictions. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for

- property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.
- (2) In addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. Consideration should be given to any agreement, between an owner of rental housing and any government agency, that restricts rental income, appreciation, and liquidity; and to the impact of government restrictions on operating expenses and on ownership rights in general of such housing. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection shall be the dominant factors in valuation. When provisions of this subsection are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.
  - (3) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair value of structures thereon, but the valuation shall not exceed the true and fair value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.

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

RCW 84.41.010 Declaration of policy. Recent comprehensive studies by the legislative council have disclosed gross inequality and nonuniformity in valuation of real property for tax purposes throughout the state. Serious nonuniformity in valuations exists both between similar property within the various taxing districts and between general levels of valuation of the various counties. Such nonuniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Constitution and is of such flagrant and widespread occurrence as to constitute a grave emergency adversely affecting state and local government and the welfare of all the people.

Traditional public policy of the state has vested large measure of control in matters of property valuation in county government, and the state hereby declares its purpose to continue such policy. However, present statutes and practices thereunder have failed to achieve the measure of uniformity required by the Constitution; the resultant widespread inequality and nonuniformity in valuation of property can and should no longer be tolerated. It thus becomes necessary to require general revaluation of property throughout the state.

RCW 84.41.030 Revaluation program to be on continuous basis—Revaluation schedule—Effect of other proceedings on valuation.

- (1) Each county assessor must maintain an active and systematic program of revaluation on a continuous basis. All taxable real property within a county must be revalued annually, and all taxable real property within a county must be physically inspected at least once every six years. Each county assessor may disregard any program of revaluation, if requested by a property owner, and change, as appropriate, the valuation of real property upon the receipt of a notice of decision received under RCW 36.70B.130 or chapter 35.22, 35.63, 35A.63, or 36.70 RCW pertaining to the value of the real property.
- (2) The department will provide advisory appraisals of industrial properties valued at twenty-five million dollars or more in real and personal property value when requested by the county assessor.

[. . . obsolete and redundant statutory provisions . . . ~~(2) ((Not later than January 1, 2014, all taxable real property within a county must be revalued annually . . . This mandate is conditional upon the department of revenue providing the necessary guidance and financial assistance to those counties that are not on an annual revaluation cycle so that they may convert to an annual revaluation cycle including, but not limited to, **appropriate data collection methods and coding, neighborhood and market delineation, statistical analysis, valuation guidelines, and training.**)~~]

→ (emphasis added of obsolete section to define appropriate data)

RCW 84.41.041 Physical inspection and valuation of taxable property required—Adjustments during intervals based on statistical data.

- (1) Each county assessor must cause taxable real property to be physically inspected and valued at least once every six years in accordance with RCW 84.41.030, and in accordance with a plan filed with and approved by the department of revenue. Such revaluation plan must provide that all taxable real property within a county must be revalued and these newly determined values placed on the assessment rolls each year. Property must be valued at one hundred percent of its true and fair value and assessed on the same basis, in accordance with RCW 84.40.030, unless specifically provided otherwise by law. During the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data. If the revaluation plan provides for physical inspection less frequently than once each four years, during the intervals between each physical inspection of real property, the valuation of such property must be adjusted to its current true and fair value, such adjustments to be made once each year and to be based upon appropriate statistical data.
- (2) The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property.

RCW 84.48.150 Valuation criteria including comparative sales to be made available to taxpayer — Change. The assessor shall, upon the request of any taxpayer who petitions the board of equalization for review of a tax claim or valuation dispute, make available to said taxpayer a compilation of comparable sales utilized by the assessor in establishing such taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor shall furnish the taxpayer with such other factors and the addresses of such other property used in making the determination of value.

The assessor shall within sixty days of such request but at least fourteen business days, excluding legal holidays, prior to such taxpayer's appearance before the board of equalization make available to the taxpayer the valuation criteria and/or comparable sales which shall not be subsequently changed by the assessor unless the assessor has found new evidence supporting the assessor's valuation, in which situation the assessor shall provide such additional evidence to the taxpayer and the board of equalization at least fourteen business days prior to the hearing at the board of equalization. A taxpayer who lists comparable sales on a notice of appeal shall not subsequently change such sales unless the taxpayer has found new evidence supporting the taxpayer's proposed valuation in which case the taxpayer shall provide such additional evidence to the assessor and board of equalization at least seven business days, excluding legal holidays, prior to the hearing. If either the assessor or taxpayer does not meet the requirements of this section the board of equalization may continue the hearing to provide the parties an opportunity to review all evidence or, upon objection, refuse to consider sales not submitted in a timely manner.

Title 173 Department of Ecology

WAC 173-27-030 Definitions. (15) "Structure" means a permanent or temporary edifice or building, or any piece of work artificially built or composed of parts joined together in some definite manner, whether installed on, above, or below the surface of the ground or water, except for vessels;

Title 308 Department of Licensing

WAC 308-125 Real estate appraisers.

WAC 308-125-010 Definitions.

- (1) Words and terms used in these rules shall have the same meaning as each has in the Certified Real Estate Appraiser Act, (chapter 18.140 RCW) and the Uniform Standards of Professional Appraisal Practice (USPAP).
- (2) "Appraisal foundation" means a private association of appraiser professional organizations. The appraisal foundation develops appraisal standards which the regulatory agencies must use as minimum standards for federally related transactions and it develops qualification criteria for appraisers.
- (3) "Appraisal subcommittee" means a committee created by Title XI. It monitors all activities related to the implementation of Title XI.
- (4) "Appraisal standards board" means a board established by the appraisal foundation for the purpose of developing, publishing, interpreting and amending the Uniform Standards of Professional Appraisal Practice.
- (5) "The Uniform Standards of Professional Appraisal Practice (USPAP)" means the current edition of the publication in force of the appraisal standards board (ASB) of the appraisal foundation. USPAP is the applicable standard for all appraisal practice in the state of Washington regulated under the provisions of chapter 18.140 RCW.
- (6) "Appraiser qualifications board" means a board of the appraisal foundation for the purpose of developing, publishing, interpreting and amending the real property appraiser qualification criteria.
- (7) "Real property appraiser qualification criteria" means the minimum criteria establishing the minimum education, experience and examination requirements for real property appraisers to obtain a state certification as established by the appraiser qualifications board (AQB) of the appraisal foundation under the provisions of Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989, and any additional qualifying criteria established by the director in accordance with chapter 18.140 RCW.
- (8) "Classroom hour" means fifty minutes out of each sixty minute hour.
- (9) "Full-time" means the equivalent twelve-month period in which an applicant works at least one thousand hours in real estate appraisal.
- (10) "Required core curriculum" means a set of appraiser subject matter areas (known as "modules") that require a specified number of educational hours at each credential level as established by the appraiser qualifications board.
- (11) "Module" means an appraisal subject matter area (and required hours of coverage) as identified in the required core curriculum.
- (12) "Residential properties" means one to four single family residential units and lots where the highest and best use is for one to four family purposes.
- (13) "Significant professional appraisal assistance" shall include but not be limited to the work contributed or performed toward the completion of an appraisal report by either a trainee, state-licensed, or state-certified appraiser, while under the direct supervision of a certified residential appraiser or certified general appraiser as required by the department as qualifying appraisal experience for licensing. Significant professional appraisal assistance shall consist of identifying and analyzing the scope of work, collection of data, analyzing data to derive an opinion of value, or writing the appraisal report in accordance with the *Uniform Standards of Professional Appraisal Practice*.

WAC 308-125-200 ... The standard of practice

- (1) The standard of practice governing real estate appraisal activities will be the edition of the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation in effect on the date of the appraisal report. A copy of the Uniform Standards of Professional Appraisal Practice is available for review and inspection at the office of the Real Estate Appraiser Unit Office, Olympia, Washington. The Uniform Standards of Professional Appraisal Practice is a copyright document. Copy of the full text may be obtained from the Appraisal Foundation at The Appraisal Foundation, P.O. Box 96734, Washington, DC 20090-6734.
- (2) Expert review appraisers as defined by RCW 18.140.010(11) while performing expert reviews pursuant to chapter 18.140 RCW are required to comply with the Uniform Standards of Professional Appraisal Practice, Standard 3 review provisions while performing expert reviews for the director.

#### Title 458 Department of Revenue

##### WAC 458-07-015 Revaluation of real property

- (1) Appropriate statistical data defined. The assessor must revalue the property at its current true and fair value using appropriate statistical data. For purposes of this chapter, "appropriate statistical data" means the data required to accurately adjust real property values and includes, but is not limited to, data reflecting costs of new construction and real property market trends.
- (2) Comparable sales data. In gathering appropriate statistical data and determining real property market trends, the assessor must consider current sales data. "Current sales data" means sales of real property that occurred within the past five years of the date of appraisal and may include sales that occur in the assessment year. To the extent feasible, and in accordance with generally accepted appraisal practices, the assessor shall compile the statistical data into categories of comparable properties. Comparability is most often determined by similar use and location and may be based upon the following use classifications:
  - (a) Single family residential;
  - (b) Residential with from two to four units;
  - (c) Residential with more than four units;
  - (d) Residential hotels, condominiums;
  - (e) Hotels and motels;
  - (f) Vacation homes and cabins;
  - (g) Retail trade;
  - (h) Warehousing;
  - (i) Office and professional service;
  - (j) Commercial other than listed;
  - (k) Manufacturing;
  - (l) Agricultural; and
  - (m) Other classifications as necessary.
- (3) Appraisal processes. Appropriate statistical data shall be applied to revalue real property to current true and fair value using one or more of the following processes:
  - (a) Multiple or linear regression;
  - (b) Sales ratios;
  - (c) Physical inspection; or
  - (d) Any other appropriate statistical method that is recognized and accepted with respect to the appraisal of real property for purposes of taxation.
- (4) Physical inspection cycles.
  - (a) For purposes of this chapter, "physical inspection" means, at a minimum, an exterior observation of the property to determine whether there have been any changes in the physical characteristics that affect value. The property improvement record must be appropriately documented in accordance with the findings of the physical inspection. The assessor must physically inspect all real property at least once within a six-year time period.

- (b) Physical inspection of all the property in the county shall be accomplished on a proportional basis in cycle, with approximately equal portions of taxable property of the county inspected each year. Physical inspections of properties outside of the areas scheduled for physical inspection under the plan filed with the department (see WAC 458-07-025) may be conducted for purposes of validating sales, reconciling inconsistent valuation results, calibrating statistical models, valuing unique or nonhomogeneous properties, administering appeals or taxpayer reviews, documenting digital images, or for other purposes as necessary to maintain accurate property characteristics and uniform assessment practices. All properties shall be placed on the assessment rolls at current true and fair value as of January 1st of the assessment year.
  - (c) In any year, when the area of the county being physically inspected is not completed in that year, the portion remaining must be completed before beginning the physical inspection of another area in the succeeding year. All areas of the county must be physically inspected within the cycle established in the revaluation plan filed with the department.
- (5) Revaluation after a value is certified for the current year. In certain circumstances the assessor is authorized to revalue real property, using appraisal judgment, after a value is certified for the current year. These revaluations must not be arbitrary or capricious, nor violate the equal protection clauses of the federal and state Constitutions, nor the uniformity clause of the state Constitution. The assessor may disregard the certified value for the current year and change a property valuation, as appropriate, in the following situations:
- (a) If requested by a property owner, when a notice of decision pertaining to the value of real property is received under RCW 36.70B.130 (Notice of decision—Distribution; local project review), chapter 35.22 RCW (First class cities), chapter 35.63 RCW (Planning commissions), chapter 35A.63 RCW (Planning and zoning in code cities), or chapter 36.70 RCW (Planning Enabling Act);
  - (b) When the owner or person responsible for payment of taxes on any real property petitions the assessor for a reduction in the assessed value in accordance with RCW 84.40.039, within three years of adoption of a restriction by a government entity;
  - (c) When there has been a "definitive change of land use designation" by an authorized land use authority, and the revaluation is in accordance with RCW 84.48.065;
  - (d) When a bona fide mistake has been made by the assessor in a prior valuation made within the current valuation cycle. The change in property valuation is not retroactive to the prior year;
  - (e) When property has been destroyed, in whole or in part, and is entitled to a reduction in value in accordance with chapter 84.70 RCW; or
  - (f) When property has been subdivided or merged.
- (6) Change of value notice. Revaluation notices must be mailed or transmitted electronically by the assessor to the taxpayer when there is any change in the assessed value of real property, not later than thirty days after an appraisal or adjustment in value.

WAC 458-07-030 True and fair value—Defined—Criteria—Highest and best use—Data from property owner.

- (1) True and fair value—Defined. All property must be valued and assessed at one hundred percent of true and fair value unless otherwise provided by law. "True and fair value" means market value and is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied.
- (2) True and fair value—Criteria. In determining true and fair value, the assessor may use the sales (market data) approach, the cost approach, or the income approach, or a combination of the three approaches to value. The provisions of (b) and (c) of this subsection, the cost and income approaches, respectively, shall be the dominant factors considered in determining true and fair value in cases of property of a complex nature, or property being used under terms of a franchise granted by a public agency, or property being operated as a public utility, or property not having a record of sale within five years and not having a significant number of sales of comparable property in the general area. When the cost or

income approach is used, the assessor shall provide the property owner, upon request, with the factors used in arriving at the value determined, subject to any lawful restrictions on the disclosure of confidential or privileged tax information.

- (a) Sales. Sales of the property being appraised or sales of comparable properties that occurred within five years of January 1st of the assessment year are valid indicators of true and fair value. In valuing property, the following shall be considered:
    - (i) Any governmental policies or practices, regulations or restrictions in effect at the time of appraisal that affect the use of property, including a comprehensive land use plan, developmental regulations under the Growth Management Act (chapter 36.70A RCW), and zoning ordinances. No appraisal may assume a land usage or highest and best use not permitted under existing zoning or land use planning ordinances or statutes or other government restrictions, unless such usage is otherwise allowed by law;
    - (ii) Physical and environmental influences that affect the use of the property;
    - (iii) When a sale involves a real estate contract, the extent, if any, to which the down payment, interest rate, or other financing terms may have increased the selling price;
    - (iv) The extent to which the sale of a comparable property actually represents the general effective market demand for property of that type, in the geographical area in which the property is located; and
    - (v) Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of comparable property in determining value.
  - (b) Cost. In determining true and fair value, consideration may be given to cost, cost less depreciation, or reconstruction cost less depreciation.
  - (c) Income. In determining true and fair value, consideration may be given to the capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. Consideration should be given to any agreement between an owner of rental housing and any government agency that restricts rental income, appreciation, and liquidity and to the impact of government restrictions on operating expenses and on ownership rights in general of such housing.
  - (d) Manuals. Appraisal manuals or guides published or approved by the department of revenue shall be considered in conjunction with the three approaches to value. The data contained in these manuals or guides must be analyzed and adjusted by the assessor to consider time, location, and any other applicable factors to properly reflect market value in the county.
- (3) True and fair value—Highest and best use. Unless specifically provided otherwise by statute, all property shall be valued on the basis of its highest and best use for assessment purposes. Highest and best use is the most profitable, likely use to which a property can be put. It is the use which will yield the highest return on the owner's investment. Any reasonable use to which the property may be put may be taken into consideration and if it is peculiarly adapted to some particular use, that fact may be taken into consideration. Uses that are within the realm of possibility, but not reasonably probable of occurrence, shall not be considered in valuing property at its highest and best use.
  - (4) Valuation of land and improvements. In valuing any lot, tract, or parcel of real property, the assessor must determine the true and fair value of the land, excluding the value of any structures on the land and excluding the value of any growing crops. The assessor must also determine the true and fair value of any structure on the land. The total value of the land and the structures must not exceed one hundred percent of the true and fair value of the total property as it exists at the time of appraisal.
  - (5) Valuation data from property owners. The assessor may require property owners to submit pertinent data regarding property in their control, including sales data, costs and characteristics of improvements, and other facts necessary for appraisal of the property.

WAC 458-12-360 Notice of change in value of real property.

- (1) Introduction. This rule explains the requirement of county assessors to notify taxpayers of any change in the true and fair value of real property as provided by RCW 84.40.045. The notice of a change in the true and fair value of real property is commonly referred to as a value notice or revaluation notice.
- (2) When must a revaluation notice be provided? All revaluation notices must be mailed within thirty days of the completed appraisal, except that no revaluation notices can be mailed during the period from January 15th to February 15th of each year. If the true and fair value of the real property appraised has not changed, no revaluation notice need be sent to the taxpayer following the completed appraisal. Also, no notice need be sent with respect to changes in valuation of forest land made under chapter 84.33 RCW.

The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The status of each situation must be determined after a review of all of the facts and circumstances.

- (a) On January 5th the assessor completes an appraisal of a home and the land upon which it sits. The total value of the land and home increased as a result of the appraisal. The assessor must mail a revaluation notice to the taxpayer by February 16th; however, the assessor is not allowed to mail the revaluation notice between January 15th and February 15th.
  - (b) The assessor appraises a home and the land upon which it sits. The value of the home decreases, and the value of the land increases; however, the total value of the home and land remain unchanged. The assessor is not required to mail a revaluation notice to the taxpayer. Under RCW 84.40.045, revaluation notices are only required when there is a change in the true and fair value of the real property that is the subject of the appraisal. In this example, although there is a change in the true and fair value of the home and land, there is no overall change in the true and fair value of the real property that was the subject of the appraisal.
- (3) What if an assessor fails to provide a timely revaluation notice? The failure to provide a timely revaluation notice as required by RCW 84.40.045 does not invalidate the assessment. RCW 84.40.045 does not affect RCW 84.40.020 which provides, in relevant part, that all real property in this state subject to taxation must be listed and assessed every year, at its value on January 1st of the assessment year.

A taxpayer who fails to timely appeal an assessor's determination of value to the county board of equalization (board) because of the assessor's failure to timely provide a revaluation notice may still petition the board for a review of the assessor's determination of value. A board may reconvene on its own authority in certain circumstances as provided in WAC 458-14-127, including upon request of a taxpayer who has not received a timely revaluation notice. Under WAC 458-14-127, the taxpayer must submit to the board a sworn affidavit stating that a revaluation notice for the current assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition for review of the assessor's determination of value, and the taxpayer can show proof that the value was actually changed. The request to reconvene and the sworn affidavit must be filed with the board by April 30th of the tax year immediately following the board's regularly convened session. (For additional information about appealing an assessor's determination of value to the county board, refer to chapter 458-14 WAC.)

- (4) Who is entitled to receive a revaluation notice? The assessor is required by law to mail revaluation notices to the taxpayer. RCW 84.40.045. For purposes of this rule, "taxpayer" means the person charged, or whose property is charged, with property tax and whose name appears on the most recent tax roll or has been otherwise provided to the assessor.

If any taxpayer, as shown by the tax rolls, holds only a security interest under a mortgage, contract of sale, or deed of trust in the real property that is the subject of the revaluation notice, the taxpayer is required to supply, within thirty days of receiving a written request from the assessor, the name and address of the person making payments under the mortgage, contract of sale, or deed of trust. The assessor must mail a copy of the revaluation notice to the person making payments under the mortgage, contract of sale, or deed of trust at the address provided by the taxpayer. The assessor is required to make the request provided for in this subsection during the month of January. A taxpayer who willfully fails to comply with such a request from the assessor within the thirty-day time limitation is subject to a

maximum civil penalty of five thousand dollars. The civil penalty is recoverable in an action by the county prosecutor and, when recovered, must be deposited in the county current expense fund.

- (5) What information must a revaluation notice contain? A revaluation notice must contain the following information:
- (a) The name and address of the taxpayer;
  - (b) A description of the real property that is the subject of the revaluation notice;
  - (c) The previous and new true and fair values, stating separately land and improvement values;
  - (d) A statement that the assessed value is one hundred percent of the true and fair value;
  - (e) If the property is classified on the basis of its current use, the previous and new current use value of the property, stating separately land and improvement values;
  - (f) A statement informing taxpayers that if they would like to learn more about how their property was valued for tax purposes and how their property taxes will be determined, they may obtain an information pamphlet describing the property tax system from the assessor's office free of charge;
  - (g) A statement that land used for farm and agricultural purposes, to preserve open space, or for the commercial growth and harvesting of forest crops may be eligible for assessment based on the land's current use rather than its highest and best use. This statement must also provide information on the method of making application and availability of further information on current use classification;
  - (h) A statement informing taxpayers that if they own and live in a residence in the county, including a mobile home, are now or will be sixty-one years of age by December 31st of the current year, or are retired because of physical disability, and if their combined disposable income is under the limits provided in RCW 84.36.381, they may be eligible to receive a property tax exemption. Although not statutorily required, it is suggested that a revaluation notice contain a statement informing taxpayers that if they are a senior citizen or a disabled person, they may be able to defer payment of their property taxes. This statement should include information about how further information about property tax deferrals for senior citizens and disabled persons may be obtained; and
  - (i) A brief statement of the procedure for appeal to the county board of equalization and the time, date, and place of the meetings of the board. The following language is suggested: "You may appeal either the true and fair value and/or current use assessed value to the county board of equalization. An appeal petition may be obtained from the board of equalization. Petitions for a hearing must be filed with the board of equalization on or before July 1st of the assessment year, or within (number of days) of the date of the revaluation notice, whichever is later. Petitions received after those dates will be denied on the grounds of not having been timely filed. The board of equalization will convene on July 15th in the (name of office) at (name of city or town), Washington, and will continue in session for a period not to exceed four weeks. The board of equalization is to review and equalize the assessments of the current year for taxes payable the following year."

# APPENDIX

## Key Words

## *Key Words*

the law – U.S. Constitutions amendments 4, 5, 14

WA. Constitution Article 1 §7 and Article 7 §1

WA. Statutes - Titles 84 and 458

- a. Physically inspect property to observe characteristics and changes to characteristics that determine value and at a minimum document these observations on the appraisal. Inspections are to collect data for *market analysis* on sales, costs of construction and market trends (data to be compiled by comparable properties) (RCW 84.41.030, RCW 84.41.041, WAC 458-07-015).
- b. Basis to *value/assess/appraise* (synonymous) real property is 100% of sale price. If not sold use sale prices of similar properties. Cost of construction can be used to value structures. Land is valued exclusive of structures, structures are valued, total property is valued – land plus structure values cannot exceed total property value (RCW 84.40.030). Similar is defined as comparable per generally accepted appraisal practice (WAC 458-07-015(2)).
- c. Value uniformly (WA. Constitution Article 7 §1).
- d. Real property value records are public. Real property is to be listed and assessed annually (RCW 84.40.020 and RCW 84.40.030). Taxpayers appealing value who request it are to be given the factors and the specific addresses of the sold properties used to value their property because Spokane County Assessor does not use comparable sales to value (RCW 84.48.150).

value/assess/appraise – terms used interchangeably in RCW 84.40.030. Value is used most often in Brief of Appellant for Assessor’s process of determining value of property.

bad acts – Assessor’s systemic violations of the law

Board of Tax Appeals systemic violations of the law

grid – in the Assessor’s Answer to Real Property Petition to the Spokane County Board of Equalization Petition (“Answer”) the grid (Assessor’s term) is the columnar comparison between appellant (Subject) and properties the Assessor presents as comparables, representative sales, sales substantiating the Assessor’s value. The grid is supposed to act like the Uniform Residential Appraisal Report (next two pages of Key Words Attachment). The Uniform Residential Appraisal Report appears dense and complex because the information required is the basis of financing in the market. The grid appears simple because it is misleading appellants and the agencies reviewing it for appeals. Grids are in every Answer. [CP 140-141, 146-147, 150-151, 157-158, 167, 171-172, 181, 195, 212] The grid is the basis for review.

The Answer is prepared when an appeal requires the Board of Equalization hearing. The properties on the grid are never identified by the Assessor as being used to value the subject property. The properties on the grid are never valued at 100% of their sale prices. The Assessor does not use comparable sales to value real property. The grids have a lot of errors and omissions.

equitable tax review is in the BTA’s published standard of review. It is the U.S. Constitutions due process right under 5<sup>th</sup> and 14<sup>th</sup> amendments. [CP 331 ¶4]

written decision is statutory requirement for BTA performance (RCW 34.05.461(8))

new appraisals at trial is in the BTA’s published standard of review. [CP 337 ¶5] The standard does not address an Assessor creating new appraisals and not presenting them. The standard does not address that by definition new appraisals are new evidence at trial.

Statutory valuation criteria is the law.

# Uniform Residential Appraisal Report

File #

The purpose of this summary appraisal report is to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.

Property Address	City	State	Zip Code
Borrower	Owner of Public Record	County	
Legal Description			
Assessor's Parcel #	Tax Year	R.E. Taxes \$	
Neighborhood Name	Map Reference	Census Tract	
Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Vacant	Special Assessments \$	<input type="checkbox"/> PUD	HOA \$ <input type="checkbox"/> per year <input type="checkbox"/> per month
Property Rights Appraised <input type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/> Other (describe)			
Assignment Type <input type="checkbox"/> Purchase Transaction <input type="checkbox"/> Refinance Transaction <input type="checkbox"/> Other (describe)			
Lender/Client		Address	
Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Report data source(s) used, offering price(s), and date(s).			

I  did  did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.

Contract Price \$      Date of Contract      Is the property seller the owner of public record?  Yes  No      Data Source(s)

Is there any financial assistance (loan charges, sale concessions, gift or downpayment assistance, etc.) to be paid by any party on behalf of the borrower?  Yes  No  
If Yes, report the total dollar amount and describe the items to be paid.

**Note: Race and the racial composition of the neighborhood are not appraisal factors.**

Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing		Present Land Use %	
Location <input type="checkbox"/> Urban <input type="checkbox"/> Suburban <input type="checkbox"/> Rural	Property Values <input type="checkbox"/> Increasing <input type="checkbox"/> Stable <input type="checkbox"/> Declining	PRICE	AGE	One-Unit	%				
Built-Up <input type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%	Demand/Supply <input type="checkbox"/> Shortage <input type="checkbox"/> In Balance <input type="checkbox"/> Over Supply	\$ (000)	(yrs)	2-4 Unit	%				
Growth <input type="checkbox"/> Rapid <input type="checkbox"/> Stable <input type="checkbox"/> Slow	Marketing Time <input type="checkbox"/> Under 3 mths <input type="checkbox"/> 3-6 mths <input type="checkbox"/> Over 6 mths	Low		Multi-Family	%				
Neighborhood Boundaries						High		Commercial	%
						Pred.		Other	%
Neighborhood Description									
Market Conditions (including support for the above conclusions)									

Dimensions	Area	Shape	View
Specific Zoning Classification		Zoning Description	
Zoning Compliance <input type="checkbox"/> Legal <input type="checkbox"/> Legal Nonconforming (Grandfathered Use) <input type="checkbox"/> No Zoning <input type="checkbox"/> Illegal (describe)			
Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, describe			
Utilities	Public	Other (describe)	Public
Electricity <input type="checkbox"/> <input type="checkbox"/>		Water <input type="checkbox"/> <input type="checkbox"/>	Street <input type="checkbox"/> <input type="checkbox"/>
Gas <input type="checkbox"/> <input type="checkbox"/>		Sanitary Sewer <input type="checkbox"/> <input type="checkbox"/>	Alley <input type="checkbox"/> <input type="checkbox"/>
Off-site Improvements—Type		Public	Private
FEMA Special Flood Hazard Area <input type="checkbox"/> Yes <input type="checkbox"/> No		FEMA Flood Zone	FEMA Map #
FEMA Map #		FEMA Map Date	
Are the utilities and off-site improvements typical for the market area? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, describe			
Are there any adverse site conditions or external factors (easements, encroachments, environmental conditions, land uses, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe			

General Description	Foundation	Exterior Description	materials/condition	Interior	materials/condition
Units <input type="checkbox"/> One <input type="checkbox"/> One with Accessory Unit	<input type="checkbox"/> Concrete Slab <input type="checkbox"/> Crawl Space	Foundation Walls		Floors	
# of Stories	<input type="checkbox"/> Full Basement <input type="checkbox"/> Partial Basement	Exterior Walls		Walls	
Type <input type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/> S-Det./End Unit	Basement Area sq. ft.	Roof Surface		Trim/Finish	
<input type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.	Basement Finish %	Gutters & Downspouts		Bath Floor	
Design (Style)	<input type="checkbox"/> Outside Entry/Exit <input type="checkbox"/> Sump Pump	Window Type		Bath Wainscot	
Year Built	Evidence of <input type="checkbox"/> Infestation	Storm Sash/Insulated		Car Storage <input type="checkbox"/> None	
Effective Age (Yrs)	<input type="checkbox"/> Dampness <input type="checkbox"/> Settlement	Screens		<input type="checkbox"/> Driveway # of Cars	
Attic <input type="checkbox"/> None	Heating <input type="checkbox"/> FWA <input type="checkbox"/> HWBB <input type="checkbox"/> Radiant	Amenities <input type="checkbox"/> Woodstove(s) #		Driveway Surface	
<input type="checkbox"/> Drop Stair <input type="checkbox"/> Stairs	<input type="checkbox"/> Other Fuel	<input type="checkbox"/> Fireplace(s) # <input type="checkbox"/> Fence		<input type="checkbox"/> Garage # of Cars	
<input type="checkbox"/> Floor <input type="checkbox"/> Scuttle	Cooling <input type="checkbox"/> Central Air Conditioning	<input type="checkbox"/> Patio/Deck <input type="checkbox"/> Porch		<input type="checkbox"/> Carport # of Cars	
<input type="checkbox"/> Finished <input type="checkbox"/> Heated	<input type="checkbox"/> Individual <input type="checkbox"/> Other	<input type="checkbox"/> Pool <input type="checkbox"/> Other		<input type="checkbox"/> Att. <input type="checkbox"/> Det. <input type="checkbox"/> Built-in	

Appliances  Refrigerator  Range/Oven  Dishwasher  Disposal  Microwave  Washer/Dryer  Other (describe)

Finished area above grade contains:      Rooms      Bedrooms      Bath(s)      Square Feet of Gross Living Area Above Grade

Additional features (special energy efficient items, etc.)

Describe the condition of the property (including needed repairs, deterioration, renovations, remodeling, etc.).

Are there any physical deficiencies or adverse conditions that affect the livability, soundness, or structural integrity of the property?  Yes  No If Yes, describe

Does the property generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.)?  Yes  No If No, describe

# Uniform Residential Appraisal Report

File # \_\_\_\_\_

There are \_\_\_\_\_ comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ \_\_\_\_\_ to \$ \_\_\_\_\_

There are \_\_\_\_\_ comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ \_\_\_\_\_ to \$ \_\_\_\_\_

FEATURE	SUBJECT	COMPARABLE SALE # 1			COMPARABLE SALE # 2			COMPARABLE SALE # 3		
Address										
Proximity to Subject										
Sale Price	\$ _____	\$ _____			\$ _____			\$ _____		
Sale Price/Gross Liv. Area	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	\$ _____ sq. ft.	
Data Source(s)										
Verification Source(s)										
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	
Sale or Financing Concessions										
Date of Sale/Time										
Location										
Leasehold/Fee Simple										
Site										
View										
Design (Style)										
Quality of Construction										
Actual Age										
Condition										
Above Grade	Total Bdms Baths	Total Bdms Baths		Total Bdms Baths		Total Bdms Baths		Total Bdms Baths		
Room Count										
Gross Living Area	sq. ft.	sq. ft.		sq. ft.		sq. ft.		sq. ft.		
Basement & Finished Rooms Below Grade										
Functional Utility										
Heating/Cooling										
Energy Efficient Items										
Garage/Carport										
Porch/Patio/Deck										
Net Adjustment (Total)		<input type="checkbox"/> + <input type="checkbox"/> -	\$ _____	<input type="checkbox"/> + <input type="checkbox"/> -	\$ _____	<input type="checkbox"/> + <input type="checkbox"/> -	\$ _____	<input type="checkbox"/> + <input type="checkbox"/> -	\$ _____	
Adjusted Sale Price of Comparables		Net Adj. %		Net Adj. %		Net Adj. %		Net Adj. %		
		Gross Adj. %	\$ _____	Gross Adj. %	\$ _____	Gross Adj. %	\$ _____	Gross Adj. %	\$ _____	

SALES COMPARISON APPROACH

I did  did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research  did  did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Data source(s) \_\_\_\_\_

My research  did  did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.

Data source(s) \_\_\_\_\_

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE # 1			COMPARABLE SALE # 2			COMPARABLE SALE # 3		
Date of Prior Sale/Transfer										
Price of Prior Sale/Transfer										
Data Source(s)										
Effective Date of Data Source(s)										

Analysis of prior sale or transfer history of the subject property and comparable sales

Summary of Sales Comparison Approach

Indicated Value by Sales Comparison Approach \$ \_\_\_\_\_

Indicated Value by: Sales Comparison Approach \$ \_\_\_\_\_ Cost Approach (if developed) \$ \_\_\_\_\_ Income Approach (if developed) \$ \_\_\_\_\_

This appraisal is made  "as is",  subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed,  subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or  subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair:

Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ \_\_\_\_\_, as of \_\_\_\_\_, which is the date of inspection and the effective date of this appraisal.

# ATTACHMENT 1

## USE CODES

**Stratification -- By county.**

For the real property ratio study, the assessment roll shall be stratified for individual counties according to land use categories and substratified by value classes as determined by the Department (see Ratio Calendar - June). Stratification shall be reviewed at least every other year by the Department to determine if changes need to be made to improve sampling criteria. After the strata have been determined, the Department shall notify the counties of the strata limits and each county shall provide the Department with the following information taken from the county's assessment roll:

- (a) A representative number of samples, as determined by the Department, in each stratum, together with:
  - (i) The name and address of the taxpayer for each sample;
  - (ii) The land use code for each sample;
  - (iii) The assessed value for each sample; and
  - (iv) The actual number of samples;
- (b) The total number of real property parcels in each stratum; and
- (c) The total assessed value in each stratum.

**Counties to provide information timely.**

The stratification information described in WAC 458-53-030 (3) is to be provided by the counties to the Department in a timely manner to enable the Department to certify the preliminary ratios in accordance with WAC 458-53-200 (1). Failure to provide the information in a timely manner will result in the Department using its best estimate of stratum values to calculate the real property ratio.

The following two digit land use codes shall be used as the standard to identify the actual use of the land. Counties may elect to use a more detailed land use code system using additional digits; however, no county land use code system may use fewer than the standard two digits.

**RESIDENTIAL**

- |                                       |  |
|---------------------------------------|--|
| 11 Household, single family units     | 16 Hotels/motels                             |
| 12 Household, 2-4 units               | 17 Institutional lodging                     |
| 13 Household, multi-units (5 or more) | 18 All other residential not elsewhere coded |
| 14 Residential hotels - condominiums  | 19 Vacation and cabin                        |
| 15 Mobile home parks or courts        |  |

**MANUFACTURING**

- |  |   |
|--|---|
| 21 Food and kindred products   | 30 Rubber and miscellaneous plastic products  |
| 22 Textile mill products   | 31 Leather and leather products   |
| 23 Apparel and other finished products made from fabrics, leather, and similar materials | 32 Stone, clay, and glass products  |
| 24 Lumber and wood products (except furniture)   | 33 Primary metal industries   |
| 25 Furniture and fixtures  | 34 Fabricated metal products  |
| 26 Paper and allied products   | 35 Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing |
| 27 Printing and publishing   | 36 Not presently assigned   |
| 28 Chemicals   | 37 Not presently assigned   |
| 29 Petroleum refining and related industries   | 38 Not presently assigned   |
|  | 39 Miscellaneous manufacturing  |

**TRANSPORTATION, COMMUNICATION, AND UTILITIES**

- |                                    |  |
|------------------------------------|--|
| 41 Railroad/transit transportation | 46 Automobile parking  |
| 42 Motor vehicle transportation    | 47 Communication   |
| 43 Aircraft transportation         | 48 Utilities   |
| 44 Marine craft transportation     | 49 Other transportation, communication, and utilities not classified elsewhere |
| 45 Highway and street right of way |  |

**TRADE**

- 51 Wholesale trade
- 52 Retail trade - building materials, hardware, and farm equipment
- 53 Retail trade - general merchandise
- 54 Retail trade - food
- 55 Retail trade - automotive, marine craft, aircraft, and accessories

- 56 Retail trade - apparel and accessories
- 57 Retail trade - furniture, home furnishings, and equipment
- 58 Retail trade - eating and drinking
- 59 Other retail trade

**SERVICES**

- 61 Finance, insurance, and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services

- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

**CULTURAL, ENTERTAINMENT, AND RECREATIONAL**

- 71 Cultural activities and nature exhibits
- 72 Public
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps

- 76 Parks
- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment, and recreational

**RESOURCE PRODUCTION AND EXTRACTION**

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use Chapter 84.34 RCW
- 84 Fishing activities and related services

- 85 Mining activities and related services
- 86 Not presently assigned
- 87 Classified forest land Chapter 84.33 RCW
- 88 Designated forest land Chapter 84.33 RCW
- 89 Other resource production

**UNDEVELOPED LAND AND WATER AREAS**

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas
- 94 Open space land classified under Chapter 84.34 RCW

- 95 Timberland classified under Chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land

**Stratification of the assessment roll, the annual sales summary, and the abstract report to the Department will be based on the following abstract categories:**

**ABSTRACT CATEGORY**

**LAND USE CODE**

1. Single family residence .....	11, 18, 19
2. Multiple family residence .....	12, 13, 14
3. Manufacturing .....	21 through 39
4. Commercial .....	15, 16, 17, 41-49, 51-59, 61-69, 71-79
5. Agricultural .....	81
6. Agricultural (current use law) .....	83
7. Forest lands ( <i>Chapter 84.33 RCW</i> ) .....	87, 88
8. Open space (current use law) .....	94
9. Timberland (current use law) .....	95
10. Other .....	82, 84, 85, 89, 91, 92, 93, 96-99

# ATTACHMENT 2

## APPRAISAL

# HOW TO READ APPRAISAL

- This is "Residential Valuation Record" (A) -- accounting for land
- The two pages of this appraisal were "Printed 04/11/2017" (B)
- "Site Description" (C) should be the topographical info stated on Jan/25/10 [CP 259 No. 7]. But it is "1 Fronts Enhancement #1 - jargon!"
- Parcel, owner, physical address..... "Transfer of Ownership" history (erroneous as to owner, dates of transfer and amounts - REETA (D) numbers are correct).

17355.9014

**ADMINISTRATIVE INFORMATION**

PARCEL NUMBER  
17355.9014

Parcel Number

Property Address  
13206 W CHARLES RD

Neighborhood  
ARIZO CHRON: RING AREA 35-27-41

Property Class  
S11 - Household, single family

**TAXING DISTRICT INFORMATION**

Jurisdiction  
COU

Area  
661

Corporation  
USA

District  
0920

Routing Number  
8

STRAND, PATRICIA N

**OWNERSHIP**

STRAND, PATRICIA N  
PO BOX 512  
NINE MILE FALLS, WA 99026-

13206 W CHARLES RD

**TRANSFER OF OWNERSHIP**

Date

09/05/2000	BARKER, ROBERT & PATRICIA J	Doc #: 200012915
09/01/2000	STRAND, PALMER D	Doc #: 200012816
07/16/1999	WANG, GEORGE & CARM J	Doc #: 990012727
		5120050

Printed 04/11/2017 Card No. 1 of 1

## (A) RESIDENTIAL

**Site Description** (C)

Topography:

Public Utilities:

Street or Road:

Neighborhood:

Zoning:

Legal Acres:

VALUATION RECORD		05/13/2011		05/02/2012		05/03/2013		05/04/2014		05/02/2015		05/24/2016		Worksheet
Reason for Change	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	
VALUATION	L	200000	200000	200000	200000	175000	150000	150000	150000	150000	150000	150000	150000	150000
Posted True Tax	B	199300	187700	183700	182300	182300	182300	182300	182300	182300	182300	182300	182300	216000
	T	399300	387700	383700	382300	367700	345700	345700	345700	345700	345700	345700	345700	386000
VALUATION	L	200000	200000	200000	200000	175000	150000	150000	150000	150000	150000	150000	150000	150000
Assessed Value	B	199300	187700	183700	182300	182300	182300	182300	182300	182300	182300	182300	182300	216000
	T	399300	387700	383700	382300	367700	345700	345700	345700	345700	345700	345700	345700	386000

**LAND DATA AND CALCULATIONS**

Rating	Measured Soil ID	Measured or Actual Frontage	Acres	Table	Prod. Factor or Depth	Prod. Factor or Square Feet	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
		5.0000					38998.00	38000.00	150000		150000

- "Residential Valuation Record" is auto updates to info as of print date (B) 04/11/2017). Assessments are shown by assessment year (E) - the land ("L"), structure ("B" may be building) and Total Property Value ("T"). Assessment year **2011** is "05/13/2011 - land \$200,000, buildings \$199,300, total assessment \$399,300 (Table 1). Assessment year "05/04/2016 is **2016** - land \$150,000, buildings \$195,700, total assessment \$345,700 (Table 1).

**Appr: Appraisal Notes** (F)

04/26/2016 (JC119) Reval inspection update. Adjusted land table. Lower level removed based on owners appeal photos, changed to balcony basement. Added lean-to, can't measure shed by subtract from overhaus. Land changed with the new 05/05 tables.

7/13/10 Consider reworking as 1st/basement w/o with full basement finish.

6/9/10 (Jh98) EE-09-0265 Reviewed transcripts from past BPA case, provided by the appellant, and taxpayers admitted in testimony they have a "full finished basement" or basement/lower level, by our definition. Ld(10) placed 1900 sq ft of basement/1st finish for the 2009/2010 appeal. This information/transcript is retained in Mr. Arkilis file for further review.

5/18/09 (Jh49) BPA case 09-021 BPA ruled in assessor's

Supplemental Cards

MEASURED ACRES 5.0000

Supplemental Cards

TRUE TAX VALUE 150000

Supplemental Cards

TOTAL LAND VALUE (G) 150000

- Anything on this appraisal can be changed anytime. "Appraisal Notes" (F) are the place to explain changes. These are the "Inspection Report".
- This appraisal is NOT for an assessment year because "Total Land Value" (G) \$150,000 and "Total Improvement Value" \$216,000 (Attachment page 3 (9)) are not in the "Residential Valuation Record".

# HOW TO READ APPRAISAL

- This is "Improvement Data" sheet. Improvements on this sheet include the house (1) "Dwell", "AttGar" itemized as (2) 2048 sq ft basement (1800 sq ft finished) and 2048 wood frame story (2048 sq ft finished) with an attached garage. Terms: EFP (3) enclosed frame porch); B-wo (4) basement-walkout).
- "Quality Class/Grade" is the quality of construction – Average Minus (5) Ave-

**PHYSICAL CHARACTERISTICS**

Style: 40 Ranch 1,800-2,200  
 Occupancy: Single Family  
 Story Height: 1.0  
 Finished Area: 2048  
 A/Ratio: None  
 Segment: 374

**ROOFING**  
 Material: Metal  
 Type: Gable  
 Framing: Std for class  
 Pitch: Not available

**FLOORING**  
 Mat: B  
 Sub and joints: 1.0  
 Base: All/wood H, 1.0

**EXTERIOR COVER**  
 Masonry: R  
 Vinyl Siding: 1.0

**INTERIOR FINISH**  
 Drywall: 1.0

**ACCOMMODATIONS**  
 Finished Rooms: 10  
 Bedrooms: 3  
 Family Rooms: 1  
 Formal Dining Room: 1

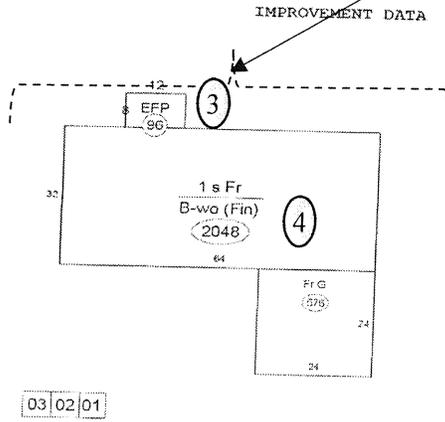
**HEATING AND AIR CONDITIONING**  
 Primary Heat: Forced hot air elec  
 Lower: Full Part  
 Upper: 1 Upper Upper

**PLUMBING**

0 Fixt. Batht	1	5
0 Fixt. Batht	1	4
0 Fixt. Batht	2	6
0 Bat. Sinks	1	1
Water Heat	1	1
Water Fixt	1	1
TUBS	0	0

**REMODELING AND MODERNIZATION**

Amount	Date
--------	------



17355.9014 Property Class: 511  
18200 W CHARLES RD

Construction	Base Area	Floor Area	Finished Area	Value
1 Wood Frame	2048	1.0	2048	176640
2 Concrete block	2048	Basmt	1800	43690
		6 Ceas		5

**TOTAL BASE** 225500

Raw Type Adjustment	Value
0 Interior Finish	0
0 Ext. Low Maint	0
0 Basement Finish	43690
0 Fireplace(s)	0
0 Heating	0
0 Air Condition	0
0 Frame/Siding/Seal	1740
0 Plumbing Fixt: 10	20855

**Sub-TOTAL** 1,004

**Sub-TOTAL** 225500

**General Features** 250

**Sub-TOTAL ONE UNIT** 225750

**Sub-TOTAL 0 UNITS** 225750

**Ext. Features**

Description	Value	Category	Value
EFP	5360	0 Integral	0
		0 570 Att. Garage	15470
		0 Att. Garparts	0
		0 Basement Garage	0
		0 Ext. Features	5360

**Sub-TOTAL** 21285

**Quality Class/Grade** Avg-

**GRADE ADJUSTED VALUE** 200960

**SPECIAL FEATURES**

Description	Value
0 INTERPOOR	0.00
01 1C	0.00
02 1500	-3
03 1550	-3

**SUMMARY OF IMPROVEMENTS**

Description	Value	ID	Year Const	Year Cond	Base Note	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys. Obs. Dept	Market Adj	% Comp	Value
0 DWELL	0.00	1	2002	2002	AV	0.00	Y	0.00	4856	260960	8	79	100
001 ATTGAR	0.00	1			AV	26.86	H	26.86	24x 24	15470	0	0	100
01 PALESLIN	0.00	0	2006	2006	AV	18.80	Y	18.80	39x 40	14249	0	100	100
02 LEANTO	16.00	0	2004	2004	AV	5.05	Y	5.43	12x 48	490	0	100	100
03 LEANTO	16.00	0	2004	2004	AV	8.93	Y	6.62	2x 20	660	25	0	100

Data Collector/Date: 119 12/10/2015

Appraiser/Date: 119 01/01/2016

Neighborhood: Neigh 23,720 AV

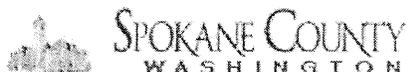
Supplemental Cards: TOTAL IMPROVEMENT VALUE

21,690

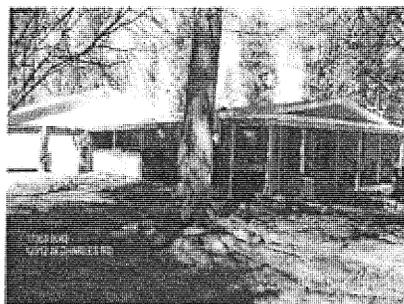
- Pat does not have (6) "Leanto" buildings on her property. The Assessor added these structures with no explanation to increase the assessment!
- Things on this appraisal are nonsense showing the Assessor does not use the ProVal software correctly:
  - (10) There is no interior finish value on this appraisal but there is on prior appraisals [CP 231 to 252]
  - The Basement Finish doubled on this appraisal from \$25,130 to \$43,690 [CP 250]
  - There is no heating value on the appraisals since 2004 [CP 231 to 252]
  - The plumbing value is \$20,855 and on every appraisal has been equal to or better than the interior finish value.
  - The (7) "Market Adj" was analyzed [AR 380 Fact Bases #3] because at "79" it means my house deflated in value 21% and I did not know (calculation: 290,960 less 8% physical depreciation = 267,684; 267,684 less 5% obsolescence = 254,299; 254,299 less 21% deflation = 200,896.84 (8)) I also did not know my 15 year old house was in such bad condition it was obsolete!
- The (11) "Data Collector/Date" is the inspection date.

# ATTACHMENT 3

17363.9043



Date: 7/27/2014  
Parcel: 17363.9043



**OWNER INFORMATION**

Owner/Name	Address 1	Address 2	City	State	Zip	Country
SONTAG, DAVID R & CHERYL A	PO BOX 129		NINE MILE FALLS	WA	99026-	

**TAXPAYER INFORMATION**

Taxpayer/Name	Address 1	Address 2	City	State	Zip	Country
SONTAG, DAVID R & CHERYL A	PO BOX 129		NINE MILE FALLS	WA	99026	

**SITE ADDRESS INFORMATION**

Parcel Type	Address	City	Land Size	Size Description	Description	Tax Year	Tax Code Area	Status
Real	12312 W CHARLES RD	NINE MILE FALLS	06.60	Acre(s)	18 Other Residential	2014	0920	Active

**Assessor Description**  
 36 27 41 PTN OF GOV L8 OF SW1/4 & PTN OF SW1/4 OF SW1/4 LY G  
 NLY OF CHARLES RD DAF< BEG AT INTERSEC OF NLY LN OF CO RD  
 KNOWN AS CHARLES RD WITH W LN OF SEC 36 SD PT BEING  
 1293.32FT M/L N O F SW COR OF SEC 36 TH N ALG W LN OF SEC 36  
 902.07FT M/L TO HIGH WATER LN OF SPO RIV TH ELY ALG SD  
 HIGH WATER LN TO PT 503FT MEAS A T R/A E OF W LN OF SEC 36  
 TH S PAR WITH W LN OF SEC TO NLY LN O F CHAS RD TH NWLY ALG  
 SD NLY LN OF SD RD TO POB< EXC ELY 200FT

**APPRAISAL INFORMATION**

Parcel Class	Appraiser	Contact Your Appraiser	Neighborhood Code	Neighborhood Name	Neighborhood Desc	Appraiser Name	Appraiser Phone
18 Other Residential	119	<a href="#">Click here to send a question to the appraiser</a>	231720	SHORS	RNGE AREA 35-27-41	Jay	477-5908

**Assessed Value**

Tax Year	Land	Dwelling / Structure	Current Use Land	Taxable	Personal Prop	Total Value
2015	210,800	82,300	0	293,100	0	293,100
2014	210,800	79,100	0	289,900	0	289,900
2013	210,800	79,400	0	290,200	0	290,200
2012	210,800	92,500	0	303,300	0	303,300
2011	210,800	100,800	0	311,600	0	311,600
2010	248,000	100,600	0	348,600	0	348,600

293,100  
200,600  
409,700

**LEVY INFORMATION**

Levy Name	Levy Rate 2013	Levy Rate 2014	Levy Type	Tax ID
County General	01.2982	01.3022	Non-Voted	0920
County General Cons Futures	00.0475	00.0472	Non-Voted	0920
County Library General	00.5000	00.4997	Non-Voted	0920
County Road	01.6862	01.6928	Non-Voted	0920
Fire District 09	01.2393	01.2422	Non-Voted	0920
State School	02.4451	02.3730	Non-Voted	0920
Fire District 09 Special	01.7963	01.8119	Voted	0920
SD325 Nine Mile 179 B&I	02.4672	01.7306	Voted	0920
SD325 Nine Mile 179 General	03.5950	03.6199	Voted	0920
<b>Totals:</b>	<b>15.0747</b>	<b>14.3195</b>		

CHARACTERISTICS											
Dwelling/ Structure	Yr Blt	Yr Remod	Size	Type	House Type	Roof Material	Heat	Cool	Bedrms	Half Bath	Full Bath
General Purpose Bldg Wood Pole Frame	1975	0	1,484 SF							0	0
Dwelling	1973	0	See Residential Sq Ft Breakdown		91 Double Wide	Comp sh medium	Forced hot air-propane	None	3	0	1
<b>Residential Sq Ft Breakdown</b>							<b>Sq Ft</b>	<b>Extension</b>			
1st Floor							1,440	R01			
<b>Total Sq Ft</b>							<b>1,440</b>				
<b>Features/ Structure</b>					<b>Main Floor Size</b>			<b>Size Type</b>			
DWELL - Fireplace - gas								1			
DWELL - Upper Conventional Canopy								1,008 SF			
DWELL - WDDK-W								1,008 SF			
<b>Land Number</b>		<b>Soil Id</b>	<b>Acreage</b>	<b>Sq Ft</b>	<b>Frontage</b>	<b>Depth</b>	<b>Lot(s)</b>				
1		T1FE	6.60	0	0	0	0				

SALES INFORMATION			
Sale Date	Sale Price	Sale Instrument	Excise Number

Sale Date	Sale Price	Sale Instrument	Qualified /Unqualified	Vacant /Improved	Transfer Type	Verification	Book	Page
05/09/1997	0.00	WARRANTY DEED	UNQUALIFIED	IMPROVED	SALE PRICE OF MOBILE ONLY	UNKNOWN	9700	5654
05/08/1997	200,000.00	WARRANTY DEED	UNQUALIFIED	VACANT	MULTIPLE LAND SALE	UNKNOWN	9700	5509
05/08/1997	0.00	WARRANTY DEED	UNQUALIFIED	IMPROVED	SALE- LAND WITH A MOBILE	UNKNOWN	9700	5653

**PROPERTY TAXES**

There are no active exemptions.

Tax Year	Charge Type	Annual Charges	Remaining Charges Owning
2014	AVV Property Tax	4,151.21	2,075.61
2014	Soil Conservation Principal CNSV3	5.00	2.50
2014	State Forest Patrol Principal SFFIRE1	17.20	8.60
2014	State Forest Patrol Principal SFFIRE3	0.50	0.25
2014	Weed Control Principal WCWEED1	3.00	1.50
<b>Sum</b>		<b>4,176.91</b>	<b>2,088.46</b>
2013	AVV Property Tax	4,374.67	0.00
2013	Soil Conservation Principal CNSV3	5.00	0.00
2013	State Forest Patrol Principal SFFIRE1	17.20	0.00
2013	State Forest Patrol Principal SFFIRE3	0.50	0.00
2013	Weed Control Principal WCWEED1	2.00	0.00
2013	Weed Control Principal WCWEED2	2.00	0.00
<b>Sum</b>		<b>4,401.37</b>	<b>0.00</b>
2012	AVV Property Tax	4,211.37	0.00
2012	Soil Conservation Principal CNSV3	5.00	0.00
2012	State Forest Patrol Principal SFFIRE1	17.20	0.00
2012	State Forest Patrol Principal SFFIRE3	0.50	0.00
2012	Weed Control Principal WCWEED1	2.00	0.00
2012	Weed Control Principal WCWEED2	2.00	0.00
<b>Sum</b>		<b>4,238.07</b>	<b>0.00</b>
2011	AVV Property Tax	4,213.11	0.00
2011	Soil Conservation Principal CNSV3	5.00	0.00
2011	State Forest Patrol Principal SFFIRE1	17.20	0.00
2011	State Forest Patrol Principal SFFIRE3	0.50	0.00
2011	Weed Control Principal WCWEED1	2.00	0.00
2011	Weed Control Principal WCWEED2	2.00	0.00
<b>Sum</b>		<b>4,239.81</b>	<b>0.00</b>
<b>Total</b>			<b>2,088.46</b>

# ATTACHMENT 4

Pierson v. King County

Template: BTA Archives  
 Docket Number  
 09020  
 Document Type  
 Initial Decision  
 Document Date  
 3/9/2010  
 Document Status  
 Archive  
 Appellant  
 Ken R. Pierson  
 Respondent  
 King County Assessor  
 AppltRep  
 RespRep  
 King County Assessor's Office  
 County  
 King  
 Case Number  
 26001  
 Folder Location

1 **BEFORE THE BOARD OF TAX APPEALS**  
 2 **STATE OF WASHINGTON**  
 3 **KEN R. PIERSON,** )  
 4 **Appellant,** ) **Docket No. 09-020**  
 5 **v.** ) **RE: Property Tax Appeal**  
 6 **LLOYD HARA,** ) **INITIAL DECISION**  
 7 **King County Assessor,** )  
 8 **Respondent.** )

9 This matter came before Kay S. Slonim, Vice Chair, presiding for the Board of Tax  
 10 Appeals (Board), on October 15, 2009, for a formal hearing pursuant to the rules and procedures  
 11 set forth in chapter 456-09 WAC (Washington Administrative Code). Appellant, Ken R. Pierson  
 12 (Owner), appeared on his own behalf. Kathryn Scheele, Appraiser II, and Stephanie Pratt,  
 13 Appraiser I, appeared for Respondent, Lloyd Hara, King County Assessor (Assessor).

14 This Board heard the testimony, reviewed the evidence, and considered the arguments  
 15 made on behalf of both parties. This Board now makes its decision as follows:

16 **VALUATION FOR THE 2008 ASSESSMENT YEAR**

17 <u>PARCEL NO.</u>	18 <u>BOARD OF EQUALIZATION VALUATION</u>	19 <u>BOARD OF TAX APPEALS VALUATION</u>
20 \$43720-0120	21 \$ 643,000	22 \$643,000

23 **FINDINGS OF FACT**

24 1.1 The issue in this appeal is the January 1, 2008, true and fair value of a single-



Browse Search

Page 4 of 11 Go

37% Pages 4 to 11

BTA Decisions > Decisions > Formal Dockets > 09-020

Template: BTA Archives  
 Docket Number  
 09020  
 Document Type  
 Initial Decision  
 Document Date  
 3/9/2010  
 Document Status  
 Archive  
 Appellant  
 Ken R. Pierson  
 Respondent  
 King County Assessor  
 AppllRep

RespRep  
 King County Assessor's Office  
 County  
 King  
 Case Number  
 26001  
 Folder Location

1 family residential property located at 132 South 294th Place, Federal Way, Washington.<sup>1</sup>  
 2 1.2 For Assessment Year 2008, the Assessor valued the subject at \$643,000.  
 3 1.3 The Owner appealed the Assessor's 2008 valuation to the King County Board of  
 4 Equalization (County Board). The County Board sustained the Assessor's value of \$643,000.<sup>2</sup>  
 5 1.4 The Owner filed an appeal with this Board contending the total market value of  
 6 the subject property is \$480,000.<sup>3</sup>  
 7 2.1 The subject property consists of a single-family residence that has a main level  
 8 and a daylight basement. The property is located on a 9,720 square foot lot. The home has  
 9 2,080 square feet of above-ground living area, and 1,560 square feet of finished basement living  
 10 area, for a total improved living area of 3,640 square feet.  
 11 2.2 The home, built in 1974, is grade "9-Better" in construction quality on a scale of 1-  
 12 to 13, where 7 is an average quality home and 13 is an excellent quality home. It is in good  
 13 condition for its age.<sup>4</sup>  
 14 2.3 The Assessor attempted to conduct a physical inspection of the subject for the  
 15 2008 assessment in accordance with the statutory requirement that each property be physically  
 16 inspected by the Assessor at least once every six years. At the date and time set for the  
 17 Assessor's deputy to view the interior of the home to ascertain the condition and view, the  
 18 Owner refused to permit the Assessor's deputy to enter the home. The Assessor changed the  
 19 coding for the Olympic Mountain view from "good" to "excellent" because it is an excellent  
 20 view compared to the others in the neighborhood.

22 <sup>1</sup> Notice of Appeal - Property Tax.  
 23 <sup>2</sup> Order of the King County Board of Equalization.  
 24 <sup>3</sup> Notice of Appeal - Property Tax. The Owner refers to earlier decisions of this Board, including an appeal heard in 2004. In that appeal, the Owner contested the \$404,000 assessment. The Owner also refers to the amount that the assessed value increased between 2007 and 2008. The 2007 assessment was \$429,000.  
<sup>4</sup> Testimony of the Assessor.

Board of Tax Appeals

Browse Search

DD DB

Page 5 of 11 Go

37% Pages 5 to 11

BTA Decisions > Decisions > Formal Dockets > 09-020

Template: BTA Archives

Docket Number  
09020

Document Type  
Initial Decision

Document Date  
3/9/2010

Document Status  
Archive

Appellant  
Ken R. Pierson

Respondent  
King County Assessor

ApplRep

RespRep  
King County Assessor's Office

County  
King

Case Number  
26001

Folder Location

1           2.4    The Owner seeks a reduction in assessed value primarily because the Assessor

2    changed the rating for the Olympic Mountains view from "good" to "excellent," and did not

3    change the ratings of his neighbors for that view from "good" to "excellent."<sup>5</sup> The home enjoys

4    excellent views of Puget Sound and the surrounding territory from the above-ground living area.

5    The Assessor's rating for the subject's Puget Sound and territorial views were "excellent" in

6    2008 and prior years, and the Owner has not challenged those ratings. The home is presumed to

7    also have an excellent view of the Olympic Mountains because: 1) the subject lot slopes

8    sufficiently to allow for the daylight basement (i.e., the main living area is more than one story

9    above the one-story home that is situated west of the subject), 2) the Olympic Mountains are

10   higher on the horizon than Puget Sound, and 3) a view is indicated on the Assessor's photos.

11   The Owner presents no pictures of the mountain and sound views of the sale properties he uses

12   to support his contended value.

13           2.5    The Owner's secondary ground for challenging the 2008 assessed value is that the

14   Assessor changed the rating of the condition of the subject (for its 1974 age) from "average" to

15   good.<sup>6</sup> The Assessor has a practice of upgrading to a "good" condition when the property is

16   very-well maintained.<sup>7</sup> The residence has been "maintained as needed, and at the lien date the

17   appliances, deck, interior and exterior paint, carpet and drapes are nearly the age of the house

18   and are in need of repair, painting and updating."<sup>8</sup> The Owner estimates painting and a new deck

19   will cost \$34,000.<sup>9</sup>

20           3.1    In support of his value, the Owner presents 10 sales of properties with residential

21           <sup>5</sup> The Assessor states that he looked at the neighbors' views and the orientation of the house to come to a conclusion

22   about the quality of the mountain view. In his Response to the Notice of Appeal, the Assessor asserts that the

23   Olympic Mountains view was changed from good to excellent because "relative to the immediate neighborhood, the

24   subject property has a superior unobstructed view." The view ratings are poor, fair, average, good, and excellent.

<sup>6</sup> Owner's testimony.

<sup>7</sup> Assessor's Response to Notice of Appeal.

<sup>8</sup> Owner's Brief, page 8.

<sup>9</sup> Owner's testimony.

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 Document Type Initial Decision  
 Document Date 3/9/2010  
 Document Status Archive  
 Appellant Ken R. Pierson  
 Respondent King County Assessor  
 AppltRep  
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 King County Assessor's Office  
 County King  
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1 improvements ranging in sale dates from March 2004 to February 2009, and with prices from  
 2 \$436,100. The sales closest to the January 1, 2008, assessment valuation date are: Owner's Sale  
 3 No. 2 on June 25, 2007, for \$785,000, which is in better condition than the subject, and has an  
 4 average Puget Sound view, no territorial view, and average Olympic Mountain view. Owner's  
 5 Sale No. 4 sold on March 3, 2006, for \$500,000. It is 50 percent larger than the subject, and two  
 6 grades higher (11-excellent) in rating. The home has two stories, and it has excellent Sound and  
 7 territorial views, and a good Olympic Mountain view. Owner's Sale No. 7 sold on February 19,  
 8 2008, for \$460,000. The home is in average condition, and it has a fair Sound view, average  
 9 territorial view, and an average Olympic Mountain view. Owner's Sale No. 9 sold on March 25,  
 10 2008, for \$438,500. The home has three-quarters of the main floor level size as the subject. It  
 11 has a fair Sound view, no territorial view, and an average Olympic Mountain view. Owner's  
 12 Sale No. 5 sold on August 19, 2008, for \$499,000. The home has 1,610 square feet of above-  
 13 ground living area (compared to the subject's 2,080 square feet) and an average Sound view, no  
 14 territorial view, and an average Olympic Mountain view.

15 3.2 Owner's Sale No. 4 was between a mother and daughter.<sup>10</sup> Therefore, this sale is  
 16 not an arm's-length market transaction that this Board may rely upon.

17 3.3 Owner's Sale No. 5 had an atypically motivated seller;<sup>11</sup> therefore, it may not be  
 18 relied upon by this Board.

19 3.4 The Owner also submits copies of "market evaluations" by local realtors. One is  
 20 undated and concludes that the Owner would place a value on the home at \$450,000, based on:  
 21 two sales in the second half of 2008, one January 2009 pending sale, and two listings in the  
 22 second half of 2008. The opinion dated March 1, 2009, estimates the "current market value"  
 23

24 <sup>10</sup> Assessor's testimony.  
<sup>11</sup> Assessor's documentation of listing information.

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1 between \$459,000 and \$499,000. The broker's opinions are not reliable evidence of the

2 subject's value on January 1, 2008.

3 3.5 Owner's Sale No. 2 for \$785,000 requires a downward adjustment for its superior

4 condition and size relative to the subject, but an upward adjustment for its inferior Puget Sound

5 and Olympic Mountains views. Owner's Sale No. 7 for \$460,000 requires an upward adjustment

6 for its inferior condition relative to the subject, and a substantial upward adjustment for its

7 inferior Sound (fair) and Olympics (average) views. Owner's Sale No. 9 for \$438,500 requires a

8 downward adjustment for its smaller size, and a substantial upward adjustment for its inferior

9 Sound (fair) and Olympics (average) views.

10 4.1 The Assessor's sale dates range from the second half of 2006 to May and July of

11 2008. All of the Assessor's sale properties are of the same construction quality and condition as

12 the subject.

13 4.2 None of the Assessor's sale properties have excellent views of either the Sound or

14 the Olympics.

15 4.3 Assessor's Sale No. 1 sold for \$590,000, and requires a substantial upward

16 adjustment to account for its average Sound and Olympics views. Assessor's Sale No. 2 sold for

17 \$660,000, and requires a downward adjustment for its 25 percent greater above-ground living

18 area, and a substantial upward adjustment to account for its average Sound and Olympics views.

19 4.4 Assessor's Sale No. 4 sold for \$539,000, and requires an upward adjustment for

20 its 25 percent smaller above-ground living area, and a substantial upward adjustment to account

21 for its average Sound and Olympics views.

22 4.5 Assessor's Sale No. 3 sold for \$675,000. It requires a downward adjustment for

23 its 25 percent larger above-ground living area, an upward adjustment for its inferior Sound view.

24

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1 (good), and a substantial upward adjustment for its Olympics view (average).

2 4.6 Assessor's Sale No. 5 sold for \$652,000, and requires an upward adjustment for

3 its 25 percent smaller above-ground living area, and an upward adjustment to account for its

4 good Sound and Olympics views.

5 4.7 The Marine Hills subdivision, in which some of the Assessor's sale properties are

6 located, is not superior to the subject's area with respect to view.<sup>12</sup>

7 5.0 The Owner fails to provide clear, cogent, and convincing evidence (i.e., evidence

8 that it is highly probable) that the subject is overvalued and should be valued at \$480,000.

9 Any Conclusion of Law that should be deemed a Finding of Fact is hereby adopted as

10 such.

11 From these findings, this Board comes to these

12 CONCLUSIONS OF LAW

13 1.0 The Board has jurisdiction over the persons and subject matter of this proceeding.

14 2.1 All property is to be valued at 100 percent of its true and fair value in money.

15 RCW 84.40.030. The value of property for purposes of ad valorem taxation is "market value,"

16 and "Market value means the amount of money which a purchaser willing, but not obliged, to

17 buy would pay an owner willing, but not obligated, to sell, taking into consideration all uses to

18 which the property is adapted and might in reason be applied."<sup>13</sup>

19 2.2 Under the provisions of RCW 84.40.030(1) and WAC 458-12-301, the true and

20 fair value of property shall be based upon sales of the subject property or sales of comparable

21

22 <sup>12</sup> Testimony of Assessor's witness.

23 <sup>13</sup> *Mason County Overtaxed, Inc. v. Mason County*, 62 Wn.2d 677, 683-84, 384 P.2d 352 (1963); *accord Carkonen*

24 *v. Williams*, 76 Wn.2d 617, 458 P.2d 280 (1969); *Twin Lakes Golf and Country Club v. King County*, 87 Wn.2d 1, 4, 548 P.2d 538 (1976); *Sahalee Country Club, Inc. v. Board of Tax Appeals*, 108 Wn.2d 26, 33, 735 P.2d 1320 (1987); *Cascade Court Ltd. P'ship v. Noble*, 105 Wn. App. 563, 20 P.3d 997 (2001).

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1 properties made within the past five years.<sup>14</sup>

2           2.4 Analyzing sale prices of similar property is the most reliable method for determining

3 value if adequate data is available.<sup>15</sup> The comparable sales with the least adjustments closest to the

4 lien date are given the most weight by this Board.

5           2.5 Market activity of physically similar properties, such as sales and listings, close to

6 the valuation date are given the greatest weight, but market activity significantly after the

7 assessment valuation date is not relevant to the determination of value.<sup>16</sup> Owner's sales dated

8 February 17, 2009, and August 18, 2008, are not relevant to the determination of the subject's

9 value as of the January 1, 2008, assessment date.

10           2.7 This Board may determine only the total value for the subject property, which

11 requires evidence and testimony relating to similarly improved properties.<sup>17</sup> The separate land

12 sales are informational to the allocation of value but are irrelevant to the determination of total

13 value when adequate improved property sales are available and presented. Under the market

14 approach to value, when sales of comparable improved properties are available, such sales

15 indicate the total value of the property, and sales of vacant land are irrelevant.<sup>18</sup>

16           3.0 The valuation placed on the property by the Assessor is presumed to be correct, and

17 can be overcome only by presentation of clear, cogent, and convincing evidence that the value

18 is erroneous.<sup>19</sup> The presumption of correctness applies only to the original valuation placed on the

19 property by the Assessor.

<sup>14</sup> RCW 84.40.030(2).

<sup>15</sup> *Sahalee Country Club, Inc. v. Board of Tax Appeals*, *supra*; B. Boyce and W. Kinnard, Jr., *Appraising Real Property* 199 (1984).

<sup>16</sup> *City of Vancouver v. Gassaway*, BTA Dockets Nos. 98-72 through 98-78 (2002). Although not precedential under WAC 456-09-950, the Board finds this decision is persuasive and the correct application of the law.

<sup>17</sup> *University Village Ltd. Partners v. King County*, 106 Wn. App. 321, 23 P.3d 1090 (2001), *review denied* 145 Wn.2d 1002, 35 P.3d 381 (2001).

<sup>18</sup> *University Village Ltd. Partners v. King County*, *supra*.

<sup>19</sup> RCW 84.40.0301.

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1 4.1 Without sufficient evidence using accepted appraisal techniques of the market

2 effect or amount of adjustments (such as paired sales) to establish the appropriate adjustments for

3 differences in view, and without any photographic evidence of the views of the Owner's

4 comparable sale properties, this Board would be required to speculate: an indulgence not

5 permitted to the trier-of-fact.<sup>20</sup>

6 4.2 RCW 84.40.025 requires that the Assessor be given access to property:

7 For the purpose of assessment and valuation of all taxable property in each county, any

8 real or personal property in each county shall be subject to visitation, investigation,

9 examination, discovery, and listing at any reasonable time by the county assessor of the

county or by any employee thereof designated for this purpose by the assessor.

10 4.3 When an appellant denies an assessor's request for access to property to

11 investigate a condition or characteristic that is the grounds for an appeal, this Board is not

12 inclined to accept the Owner's arguments concerning the condition or characteristic.<sup>21</sup>

13 5.0 The Owner has failed to provide clear, cogent, and convincing evidence that the

14 Assessor has overvalued the subject. Therefore, this Board sustains the decision of the County

15 Board.

16 Any Finding of Fact that should be deemed a Conclusion of Law is hereby adopted as

17 such.

18

19 From these conclusions, this Board enters this

20

21

22

23

24 <sup>20</sup> *Safeway v. County Assessors*, BTA Dockets Nos. 56263, et seq. (2002).

<sup>21</sup> *Dare v. Clifton*, BTA Docket No. 41953 (1992), at 5.

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DECISION

In accordance with RCW 84.08.130, this Board sustains the determination of the King County Board of Equalization and orders the value as shown on page one of this decision.

The King County Assessor is hereby directed that the assessment and tax rolls of King County are to accord with and give full effect to the provisions of this decision.

DATED this 9 day of March, 2010.

BOARD OF TAX APPEALS

*Kay S. Slonim*  
 KAY S. SLONIM, Vice Chair

\*\*\*\*\*

Pursuant to WAC 456-09-935, you may file a petition for review of this Initial Decision. You must file the petition for review with the Board of Tax Appeals within 20 calendar days of the date of mailing of the Initial Decision. You must also serve a copy on all other parties. The petition for review must specify the portions of the Initial Decision to which exception is taken and must refer to the evidence of record that is relied upon to support the petition. The other parties may submit a reply to the petition within 10 business days of the date of service of the petition. Copies of the reply must be served on all other parties. The Board will then consider the matter and issue a Final Decision. There is no reconsideration from the Board's Final Decision. If a petition for review is not filed, the Initial Decision becomes the Board's Final Decision.

# ATTACHMENT 5

Assessor's Due Process Rights



1 **D. The Assessor is Entitled To An Inspection of the Interior of the Appellants' Home.**

2 On January 25, 2010, the Respondent's attorney requested pursuant to RCW 84.40.025  
3 permission from the Appellant's to make an inspection of the Subject Property. *Exhibit D.*  
4 The Appellants unequivocally deny such permission. *February 1, 2010 Motion*, at 5.

5 They inaccurately view Respondent's request as "governmental coercion, intimidation  
6 and contempt for Appellant's rights." *January 26, 2010 Motion*, at 5.

7  
8 Instead, the request for inspection is a lawful exercise of the Respondent's statutory  
9 due process right to prepare for the April 12, 2010 hearing.

10 In *Cooney v. Theodore*, 2001 WL 355885(Wash.Bd.Tax.App. No. 55125), the State  
11 Board was confronted with a taxpayer's refusal to permit the assessor to do an interior  
12 inspection of his home. The State Board then declared:

13  
14 "We are unable to give substantial weight to the Owners' arguments  
15 concerning the condition and quality of their home, including those interior  
16 defects which relate to their claim that they were duped by their own real estate  
17 agent and the seller. Where property owners refuse to allow the Assessor to  
18 inspect their home prior to an appeal hearing, the Board will decline to  
19 consider any claims based upon conditions which only the Owners know  
20 about. *Dare v. Clifton*, BTA Docket No. 41953 (1992). We recognize that  
21 many home owners may very well feel intimidated, even fearful, about  
22 allowing the Assessor into their homes, but the Assessor is entitled to a fair  
23 hearing of her case as well. One of the major elements of a fair hearing is the  
24 opportunity to respond to the arguments and evidence of the other party.  
25 'Although court-type discovery is not required in administrative proceedings,  
26 fundamental fairness requires that a party be given the opportunity to know  
27 what evidence is offered or considered and a chance to rebut such evidence.' 2  
Am. Jur. 2d, *Administrative Law* § 327 (1994). Contrary to the view of the  
Owners, fairness requires us to allow both sides a reasonable opportunity to  
examine and contest the evidence offered by the other side prior to the  
hearing."

1 Appellants point to a May 7, 2010 inspection of the Subject Property by the  
2 Respondent's staff. The Respondent's employees walked the property, took pictures, and  
3 examined the exterior of the Appellant's home. Based on this visit, Appellants claim that the  
4 January 25, 2010 request for inspection was merely cumulative. However, no inspection was  
5 made of the *interior* of Appellant's home, or other structures on the property. *January 26,*  
6 *2010 Motion*, at 2-3. In fact, the Appellants did not allow the Assessor's staff to inspect the  
7 inside of their residence. *Exhibit E.*

8  
9 The Appellants have chosen deliberately to deny the Respondent his due process right  
10 to prepare for the upcoming hearing.

11 **III. CONCLUSION**

12 Based on the foregoing, the Respondent requests that the Board deny the Appellants'  
13 January 26, 2010 and February 1, 2010 Motions to Compel Discovery.

14 **DATED** this 4th day of March, 2010.

15  
16 STEVEN J. TUCKER  
Prosecuting Attorney

17 

18 Ronald P. Arkills, WSBA# 10773  
19 Deputy Prosecuting Attorney  
20 Attorney for Respondent  
21 1115 W. Broadway Avenue  
22 Spokane, WA 99260  
23 Phone: (509)477-5764  
24 Facsimile: (509)477-3672

Renee S. Townsley  
Clerk/Administrator

(509) 456-3082  
TDD #1-800-833-6388

*The Court of Appeals  
of the  
State of Washington  
Division III*



500 N Cedar ST  
Spokane, WA 99201-1905

Fax (509) 456-4288  
<http://www.courts.wa.gov/courts>

February 28, 2018

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Nine Mile Falls, WA 99026  
pnstrand@hotmail.com

CASE # 355977  
Palmer D. Strand, et al v. State of Washington Board of Tax Appeals, et al  
SPOKANE COUNTY SUPERIOR COURT No. 172014383

Ms. Strand, Mr. Strand, and Counsel:

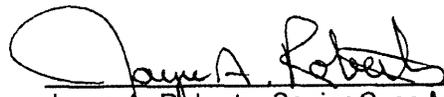
Pursuant to the "Motion to Amend Appellant Opening Brief," the following notation ruling was entered:

**February 26, 2018**  
**The Motion to Amend Appellant Opening Brief is granted. The "V. Assignment of Error" contained in the motion will be treated as a supplement to the appellant's brief filed on January 10, 2018.**  
**Renee S. Townsley**  
**Clerk**

The respondents' briefs are now due within 30 days from the date of this letter, by March 30, 2018.

Sincerely,

RENEE S. TOWNSLEY  
Clerk/Administrator

  
\_\_\_\_\_  
Joyce A. Roberts, Senior Case Manager

RST:jr

**FILED**

FEB 09 2011

COURT OF APPEALS  
DIVISION III  
STATE OF WASHINGTON  
By \_\_\_\_\_

NO. 355977

IN THE COURT OF APPEALS, DIVISION THREE

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PALMER D. STRAND AND PATRICIA N. STRAND

Appellant

v.

STATE OF WASHINGTON BOARD OF TAX APPEALS,  
SPOKANE COUNTY  
AND  
SPOKANE COUNTY ASSESSOR

Respondents

---

MOTION TO AMEND APPELLANT OPENING BRIEF

---

Patricia Strand, Pro Se  
[pnstrand@hotmail.com](mailto:pnstrand@hotmail.com)  
PO Box 312  
Nine Mile Falls, WA 99026  
(509) 467-0729

Appellant

Appellant, Palmer and Patricia Strand, motion the court to file an amendment to Appellant Opening Brief (“Pat”). Pat omitted the Issues Pertaining to Assignment of Error. Pat has also restated the Assignment of Error.

Case 355977-III is the Court’s review of case 172014383 about two agencies, Washington State Board of Tax Appeals and Spokane County Assessor’s, failure of duty (“BTA”, “Assessor”) to the Strands. The Assessor’s failure of duty is based on violations of **the law** on the basis of value of parcel 17355.9014 and the disclosure of the basis of value. **The law** is: U.S. Constitution Amendments 4, 5 and 14; WA. Constitution Article 1 Section 7 and Article 7 Section 1; Title 84 and Title 458. (emphasis added) The Assessor’s violations of the law span assessment years 2008 through the present. These violations of the law are presented in Appellant’s Opening Brief. The BTA’s failure of duty is based on appealed reviews of the Assessor’s values from assessment year 2008 through the present that violated the BTA’s published standards of review and the law.

The amendment is for the Court and Defendants to efficiently connect the agency, the law, the violations of the law, the failure of duty and mechanisms for enabling corrections to violations of the law.

Pat apologizes to the Court and Defendants for this error. Pat is

pro se and this will not be the last error she will make in this proceeding. Pat asks the Court to be aware that this case is not just about the appellant. This case is about the failure of duty of the Assessor and BTA to follow the law and value parcel 17355.9014 at 100% of its true value from 2008 through the present so Pat would pay her fair share of the property tax burden. This case is about who pays the ½ billion dollars annually collected in real property taxes in Spokane County. This case presents evidence that since 2008 the Assessor violated the law to arbitrarily shift the tax burden. That evidence shows the BTA reviewed the Assessor's violations of the law but did not review to the law and therefore abetted the Assessor in violating the law. Lastly, this case is also about how to correct the practices of the Assessor and the BTA so they are forced to follow the law. The trial court stated,

THE COURT: That's, again, part of this whole public policy of enabling the Agency to correct its errors. [CP 640 line 19]

The trial court did not review Pat's case. The trial court put no mechanisms in place to enable the agencies to correct their errors. The amendment connects the Assessor, the violations of the law and two mechanisms to enable the Assessor to start following the law.

This is the requested amendment:

#### **V. ASSIGNMENT OF ERROR**

The trial court erred in entering the order of September 15, 2017 essentially dismissing Pat's Petition for Judicial Review for failure of duty by the Washington State Board of Tax Appeals and Spokane County Assessor.

### Issues Pertaining to Assignment of Error

- Issue 1: Does the trial court have the authority to dismiss case 172014383, Petition for Judicial Review of State of Washington Board of Tax Appeals Failure of Duty, et al. ("BTA") without a review thereby rendering Title 34 superfluous?
- Issue 2: Did the Spokane County Assessor ("Assessor") violate the law on the basis of real property valuation, practices to value and disclosures of basis of value – Washington Constitution Article 1 Section 7 and Article 7 Section 1, Title 84 and Title 458 – from assessment year 2008 through the present?
- Issue 3: Did the Assessor's violations of the law as stated in "Issue 2" in "Issues Pertaining to Assignment of Error" herein negate the presumption of correctness (RCW 84.40.0301)?
- Issue 4: Did the Assessor's violations of the law as stated in "Issue 2" in "Issues Pertaining to Assignment of Error" herein on the Strand parcel 17355.9014 constitute failure of duty to the Strands for assessment years 2008 through the present?
- Issue 5: Is the *Assessor's Answer to Real Property Petition to the Spokane County Board of Equalization* ("Answer") and similar reports to the BTA a false report (RCW 42.20.040) because of the Assessor's violations of the law as stated in "Issue 2" in "Issues Pertaining to Assignment of Error" herein and failing to disclose facts about the properties presented as comparables? If the Answer is a false report, then should the **Answer be enjoined** from use? (Emphasis added)
- Issue 6: Does the Assessor have authority to enter structures to inspect and value real property? If the Assessor does not have this authority, then should the Assessor be enjoined from requesting access to structures and should the Washington Department of Revenue and the Spokane County Board of Equalization be notified to **publish** this fact? (emphasis added)

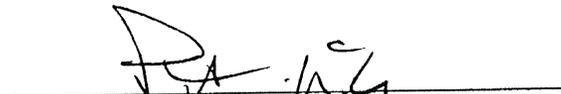
Issue 7: Did the BTA violate their standards of review in appeals of the Assessor's values by the Strands from assessment year 2008 through May 9, 2017<sup>1</sup>?

Issue 8: Did the BTA ignore new evidence in Docket 13-179?

Issue 9: Did the BTA's violations of their standards of review for assessment years 2008-2013 in appeals of the Assessor's values by the Strands and ignoring new evidence in Docket 13-179 constitute failure of their duty to the Strands. If the Assessor and the BTA failed in their duty to value and review the value of 17355.9014 according to the law from 2008 through 2017, then is the remedy a proper review by the BTA of values from 2008 through 2017?

RESPECTFULLY SUBMITTED this 9<sup>th</sup> day of February, 2018.

  
Palmer D. Strand, Appellant

  
Patricia N. Strand, Appellant

---

<sup>1</sup> BTA Initial Decision in Docket 13-179 was filed May 9, 2017

CERTIFICATE OF SERVICE

I certify that on February 9, 2018 I served a true and correct copy of  
Petitioner's Palmer D. and Patricia N. Strand's Motion to Amend  
Appellant Opening Brief:

Court of Appeals - III  
500 N Cedar Street  
Spokane, WA 99201-1905

BY: Hand Delivery

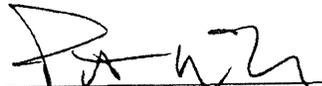
Attorney General of Washington  
Attn: Scott A. Douglas, Asst. AG  
PO Box 40100  
Olympia, WA 98504-0100

BY: U. S. Mail

Spokane County and  
Spokane County Assessor  
Prosecutor Arkills  
Civil Division of the Prosecutor's Office  
1115 W. Broadway Avenue  
Spokane, WA 99260-0010

BY: Hand Delivery

DATED this 9<sup>th</sup> day of February 2018



Patricia N. Strand, Appellant