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Division III  
State of Washington  
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NO. 366979

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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REPLY BRIEF OF APPELLANT

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Appellant

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## A. SUMMARY OF THE CASE

This case is about the Spokane County Assessor's ("Assessor") real property values. The value bases are an Assessor secret, the values are arbitrary and capricious, the methods for determining values violate the law and the values include Strand parcel 17355.9014! Strand evidence supports correcting the values alleged by the Assessor, Spokane County Board of Equalization ("BOE") and WA. State Board of Tax Appeals ("BTA") for 2015 and/or, 2016 and/or 2017!

BTA Docket 13-179 corrected Strand's 2013 land, structure and total values on May 9, 2017 based on **Strand evidence**: (emphasis added)

- 1) Appraisals for 2004-2017 on 17355.9014.<sup>1</sup> 2016 appraisal recharacterized basement and valued land at \$150,000.
- 2) Analysis of: similar sold properties appraisals, Assessor's Parcel Information and photos for unlisted and unvalued structures and physical characteristics that affect property's market value.<sup>2</sup>
- 3) Analysis of violations of appraiser standards of practice in *Assessor's Answer to Real Property Petition to the Spokane County Board of Equalization* ("Answer").<sup>3</sup>

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<sup>1</sup> 2004-2013 value years CP 665-684, 2014-2016 value years AR 439-444; 2017 value year AR 329; How to Read Appraisal AR 679-680; aka property record card

<sup>2</sup> Brief of Appellant page 37, Table 7

<sup>3</sup> AR 650-657; AR 303-312

- 4) Dept. of Revenue (“DOR”) 2005-07 Marshall & Swift cost tables,<sup>4</sup>
- 5) Assessor’s 2010 ProVal code sheets on a walkout basement,<sup>5</sup>
- 6) Assessor’s copy of Strand 2001 building permit on house,<sup>6</sup>
- 7) Strand’s 2009 house photos conforming to No. 2 above,<sup>7</sup>
- 8) Assessor’s statements of not listing and valuing docks and roads,<sup>8</sup>
- 9) Analysis of parcels 17352.9006, 17352.9007, 17355.9016 – 1993 Agreement to co-own and construct an in-property road and 2013 appraisals notes on valuing road at approximately \$50,000,<sup>9</sup>

**B. ASSESSOR ON BASIS OF REAL PROPERTY VALUE<sup>10</sup>**

1) On 1/25/2010 BTA Docket 09-121 response to discovery<sup>11</sup> included no statement of basis of total property and other structure values. Residences are valued using ProVal software’s Marshall & Swift cost tables that sample and periodically update building costs;

2) land is valued using ProVal models of neighborhood 231720 sales, topography, soil, view, lot configuration and appraiser judgment;

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<sup>4</sup> AR 446-455

<sup>5</sup> AR 457-458

<sup>6</sup> AR 460

<sup>7</sup> AR 462 (same photos used in every real property appeal)

<sup>8</sup> AR 665, 670, 671-674

<sup>9</sup> AR 987-998

<sup>10</sup> AR 647

<sup>11</sup> AR 660-663

3) “Market Adj” on the ProVal generated appraisal is the local real estate market. Table 1 and CP 686 are appraisal extracts to show the arbitrary and capricious nature of appraisal characteristics and values.

Table 1		Improvement Data Sheet is Appraisal of Improvements		
Exhibit		AR 438, 440, 442	AR 684	AR 686
Value Year		2013-2015	2016	2017
	Lower Level	23,620	0	0
	Main Level	161,400	175,530	175,530
	Basement	29,490	49,970	49,970
	Interior finish	18,450	0	0
	Basement finish	25,130	43,690	43,690
	Frame/Siding/Roof	3,220	1,740	1,740
	Plumbing Fixt: 18	18,480	20,855	20,855
	Other Features	<u>+ 240</u>	<u>+ 250</u>	<u>+ 250</u>
	SubTotal	280,030	292,035	292,035
	Att Garage	15,370	15,470	15,470
	Ext Features	<u>4,930</u>	<u>5,360</u>	<u>5,360</u>
	SubTotal	+300,330	+312,865	+312,865
	Avg- Quality Class/Grade 7%	<u>-21,027</u>	<u>-21,905</u>	<u>-21,905</u>
A	Grade Adjusted Value	279,303**	290,960	290,960
B	Physical Deprec reduces “A” by: 2013-2014 = 7%; 2015-2017 8%			
C	Obsolescence reduces “B” by 5%			
D	<b>Market Adj:</b> reduces “C” by: 2013-2017 -35%, -32%, -27%, -29%, -21% respectively (label and adjustment not always on Appraisal)			
	PoleBldg net 10% Deprec	<u>14,500</u>	<u>14,500</u>	12,400
	Leanto net 25% Deprec	-	-	2,000
	Leanto net 25% Deprec	-	-	<u>+ 700</u>

BTA Docket 13-179 Decision stated the lower level + partial basement (“1sFR/L+1sFR/B”) did not exist and was valued \$23,769 more than the actual walkout basement (“B-wo”). The total improvement value was

reduced to reflect this. Assessor's appraisals were never corrected for this 2013 characterization and value made on 5/9/2017!<sup>12</sup>

On the 2016 appraisal (AR 684) the Assessor: (a) removed and replaced the 1sFR/L+ 1sFR/B with the B-wo, (b) almost doubled the basement finish, (c) reduced to \$0 the interior finish for the main floor, (d) increased the main level value and plumbing values, (e) reduced the frame/siding/roof values and (f) created and valued Leantos – that never existed. All of this was done to increase the total improvement value based on eliminating a lower level and increasing finished basement.

4) On 2/xx/2012 Chief Deputy Assessor Hodgson stated to the WA. State Auditor the practice of not listing and valuing: docks, driveways, sidewalks, etc.<sup>13</sup> (“Hodgson”)

5) On 11/22/2013 Hodgson testified they do no market analysis but rely on Marshall & Swift cost tables. Cost tables have market adjustments for building costs by area not market adjustments for the value of sales of houses, land and other structures in local areas! Hodgson expanded the identification of structures they do not list and value by: in-property roads, electric utility service, water wells and septic systems.<sup>14</sup>

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<sup>12</sup> AR 652, 12.3; 2013 appraisal AR 437-438; basement \$29490+25130=\$54,620; lower level \$23620; basement+lower level \$78,240

<sup>13</sup> AR 665

<sup>14</sup> AR 669-674

6) On 1/20/2015 Assessor Horton and Hodgson testified,<sup>15</sup>

The property record card 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.

The cost tables . . . We have them scheduled every two years . . .

7) On 1/22/2016 Appraiser Sporn testified land is valued based on raw land sales but since there were none for neighborhood 231720's high bank waterfront parcels the values stayed the same meaning current assessments were based on prior assessments!<sup>16</sup> ("Sporn")

8) On 7/8/2015 in BTA Docket 13-179 the Assessor response to Discovery alleged Table 2 sales were basis of 2013 values.<sup>17</sup>

Sale Year(s)	Number of Sales Reported
2007-2008	14,163
2009	8,090
2010	7,837
2011	7,773
2012	8,534
2013	4,123
2014	10,563

The sales are for every sale in Spokane County – residential, manufacturing, transportation, communication, utilities, trade, services, cultural, entertainment, recreational, resource production, extraction, etc. Pat knows this because of the Ratio Procedures Manual (P-393 to 396) that explains the Use Code Column. Not a single sale determined the value of land exclusive of structures – violating RCW 84.40.030. The far-right column on P-360 to -392 is the valuation the Assessor found relevant to the

<sup>15</sup> AR 676-678 and Attachment 2

<sup>16</sup> AR 690-696; Brief of Appellant page 8 No. 3

<sup>17</sup> CP 442 with sample of sales at CP 541-572

sale. There is no apparent sale price that became the reported valuation – violating RCW 84.40.030.

The Assessor in BTA Docket 16-070-17-122 did not refer to these sales’ as value bases. The 2015 value would be based on sales from – 2010-2014. The 2017 value would be based on sales from 2012-2016.

9) On 2/29/2016 and 5/10/2018 Sporn testified in hearings BE-15-0048 and BTA Docket 16-070 and 17-122 that Strand denied him access to 17355.9014 for a physical inspection.<sup>18</sup> He testified the inspection was a necessity to correct the mischaracterization of Strand basement as 1sFR/L+1sFR/B. Strand was coerced into an inspection appointment. No inspection occurred. The Assessor cancelled. The mischaracterization was corrected by Sporn without an inspection. Table 3 is an inspection history.

Table 3		Physical Inspections of Properties on Answers				
	Parcel	Appraisal AR	Inspection Date	Appraisal Print Date	Inspecting Appraiser	Sporn Testimony
1	17355.9014	315-316 329-330	4/15/2010 12/10/2015	4/25/2018	102 Splater 119 Sporn	AR 350
2	17172.0118	318-319	10/27/2014	4/18/2018	119 Sporn	
3	17201.9025	322-323	3/8/2010	4/18/2018	102 Splater	None
4	17355.9012	324-325	4/15/2010	4/24/2018	102 Splater	
5	17201.9036	326-327 338-339	3/8/2010 4/19/2016	4/18/2018	102 Splater 119 Sporn	
6	17352.9007	331-334	12/14/2015	4/19/2018	119 Sporn	
7	17352.9019	335-337	12/14/2015	4/20/2018	119 Sporn	
8	17352.9021	340-341	12/14/2015	4/20/2018	119 Sporn	

<sup>18</sup> Brief of Appellant page 11-13

Sporn testified on 5/10/2018 about inspecting the parcels on Answers BE-15-0048 and DA-17-0071 (Table 3). Table 3 shows six-year inspections did not occur on parcels 3 and 4 – 2010 were last inspections per appraisals printed in 2018. Inspections were due before 4/15/2016!

The 12/10/2015 inspection of 17355.9014 by Sporn is questionable too because two appraisals printed the same day contradict each other! The only documentation of the inspection is a date – no pictures, no appropriate documentation. Sporn alleged from 2/29/2016 to 5/10/2018 no inspection occurred. But, the appraisal shows Sporn inspected!

On 2/29/2016 Sporn testified to the BOE<sup>19</sup> his physical inspection is driving up and down Charles Road taking pictures of houses and gates<sup>20</sup> because the gates prevent access<sup>21</sup> and overhead photos do not work because the properties are treed. Appraisals are supposed to have appropriate documentation of inspections.<sup>22</sup> Is a photo and a date appropriate documentation? What appraisals document are observations of MLS, internet, building permits and appeals. The exception is Sporn's reporting on 17352.9007, "Removed negative influence as this has deeded access to 17355.9016 park . . .".<sup>23</sup> This observations in non-transparent

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<sup>19</sup> CP 506

<sup>20</sup> Pictures AR: 467, 737, 751, 755, 757, 763, 767, 771, 775

<sup>21</sup> CP 380

<sup>22</sup> Appraisal notes on inspections AR: 317, 321, 322, 324, 328, 334, 337, 340

<sup>23</sup> AR 334 and AR 653 #5

jargon. **If inspections are not credible than what is the Assessor's value bases?** (emphasis added)

10) On 3/23/2017 Strand requested and received Assessor's labor agreements on employment of and selection factors for residential appraisers. Sporn did not know about RCW 84.40.025 access<sup>24</sup> but he was hired based on knowledge of Washington State property tax laws.<sup>25</sup>

#### ASSESSOR'S SUBSTANTIAL EVIDENCE<sup>26</sup>

11) On 3/2/2018 BTA Docket 16-070 and 17-122 response to Strand Discovery for basis of 2015-2017 values was two e-mails: <sup>27</sup>

1. The sold properties used to establish the value for 17355.9014 can be found in the 2015-2017 final review reports for neighborhoods 221700, 221710, 221730, 230700, 230710, 231700, 231720, and 231730. **We provided property record cards to show how we valued parcel 17355.9014.** (emphasis added)

12) 2. Proval land tables are integrated into the source code, which is proprietary and exempt from disclosure. However, some of the land table information is embedded in the final review reports under "Land Type" and "Land Method."

b. We provided 51 land sales in the document titled "Long Lake Land Sales."

13) 3. The Marshall & Swift cost tables are proprietary and exempt from disclosure.

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<sup>24</sup> CP 504 line 19 to CP 507 line 5 and CP 509 line 6 through CP 510

<sup>25</sup> AR 423-425

<sup>26</sup> CP 708 Finding, Brief of Respondent pages 2, 4, 5, 10, 11, 14

<sup>27</sup> CP 442 line 16; AR 901-907 (request); AR 796-797 (response)

The Assessor entered no final review reports into evidence. Strand included a final review report for neighborhood 231720 showing three sales (Table 4)<sup>28</sup>. Sales 1, 2, and 3 have no similarities in house style or land type to 17355.9014. The purpose of the final review report is not transparent.

Table 4		final review report for neighborhood 231720 for tax year 2015				
	AR	Parcel	Sale Date	Sale Price	AR 985	W Charles Rd
1	722, 728	17354.0201	6/14/13	\$174,500	not water front	12415
2	722, 729	17363.9013	4/4/15	\$255,000		12303
3	724, 727	17276.9111	1/8/14	\$134,500		15507

The Assessor entered no appraisals into evidence. Appraisals show values; they do not show how a property is valued!

The Assessor entered no Marshall & Swift cost tables into evidence. Marshall & Swift cost tables are public records. The DOR produced them. ProVal's code is proprietary and not subject to public disclosure.<sup>29</sup>

14) Answers BE-15-0048 and DA-17-0071 are false reports.<sup>30</sup> First, they do not disclose the value factors and addresses of the specific properties used to determine the value of 17355.9014 as Strand requested in BE-15-0048 Petition and in Discovery and is required by law to be provided upon request. The Answer is the Assessor's sole response to the

<sup>28</sup> AR 720-731 – Attachment 3 are these sales Parcel Information for pictures of houses and characteristics of houses and land

<sup>29</sup> AR 660

<sup>30</sup> Brief of Appellant page 5, b; page 33, Grids AR 851 and 869

appeal. Second, the Answer alleges it is substantiation of Assessor value which should reflect what a willing buyer and seller disclose to negotiate a sale. The Answers' Grids by law and reason should disclose what is being sold with descriptions and value adjustments that are transparent. The land description – topography, view, lot configuration, frontage is in the ProVal system – affects value. The house quality affect value.<sup>31</sup> Each and every other structure present on Grid properties affecting value – docks, roads, shops, etc. – must be described and valued. Third, uniformity of value requires 17355.9014 be valued on the same basis as the Grid properties. Grid properties were not valued at their true and fair value – 100% of sale price.<sup>32</sup> So, Answers violate uniformity by alleging 17355.9014 value should be based on 100% of Grid parcels sale prices.

15) On 3/1/2018 Residential Appraiser Supervisor Sporn appears to have authored “Appraiser’s Comments on BTA Decision No. 13-179”<sup>33</sup> challenging the 5/9/2017 Decision. The Decision that was unchallenged by Strand and the Assessor’s office and finalized. Sporn comments allege 1sFR/L+1sFR/B exists based on a picture (AR 884) and his calculation of the 2013 value difference between 1sFR/L+1sFR/B and his B-wo is

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<sup>31</sup> Attachment 4 – IAAO explanation of “quality” and “type” of construction reported on appraisals as “Quality Class/Grade” but not disclosed as factor or value on Answers

<sup>32</sup> AR 744-745, CP 8

<sup>33</sup> AR 880-887

\$3,400 (AR 886 and 888). Sporn comments allege 17352.9006 and .9007 are the only two very similar, unique, nearly identical parcels in Spokane County that should be equalized.<sup>34</sup> He comments about who owns all of the docks along Long Lake, the quality of Stevens County property, etc. This is the evidence that overcomes his key comments.

- The Decision closed the 2013 characterization and valuation. His comments are irrelevant to the 2015-to-2017 values.<sup>35</sup>
- His appraisal notes on AR 684 are that he removed the 1sFR/L+1sFR/B for a B-wo based on 2009 photos meaning this should have happened in 2009.

Table 5	1sFR/L+1sFR/B	B-wo	
2013 Values (AR 438)	AR 886	AR 888	Difference
Total Improvement Value	\$183,700	\$180,300	\$3,400
Frame/Siding/Roof/Dormers	\$3,220	\$2,950	\$270
Interior Finish	18,450	0	18,450
Basement Finish	25,130	42,440	-17,310
Plumbing	18,480	18,480	0
Other Features	240	240	0
Sub Total Adj & Features	<u>65,520</u>	<u>64,110</u>	1,410
Garage & Porche Attached	15,370	15,370	0
Porch	4,930	4,930	0
Sub Total Garages/ Porches	<u>20,300</u>	<u>20,300</u>	0

<sup>34</sup> AR 882

<sup>35</sup> AR 651 #2

- Table 5 is Sporn basis for \$3,400 as his value difference between 1sFR/L+1sFR/B and B-wo. 2016 appraisal (AR 684) shows Sporn removed an 800sf (sf/square foot) finished lower level and added a 1800sf finished basement; 2013 appraisal (AR 437) shows 1100sf finished basement (addition of 700sf). On 1/22/2016 Sporn testified the value of above-grade area is \$35/sf and finished basement area is \$5/sf<sup>36</sup> (800 x \$35 less 700 x \$5 is \$28,000 - 3,500 = \$24,500). A lower level is substantially above grade.<sup>5</sup> The Assessor produced no cost tables on lower levels to contradict this in BTA 13-179 and BTA 16-070 and 17-122. AR 455 shows Strand calculation using the DOR (2005-07) cost tables<sup>4</sup> is \$23,769 and Sporn testimony in 2016 is \$24,500 – no material difference in all those years. Where did \$3,400 come from? Where did Table 1 2016 basement value of \$93,660 (49,970+43,690) come from because \$5 x 1800sf = \$9,000?
- Since 2013 the Assessor reduced 17352.9007's annual land value by approximately \$50,000 for not having the road that is co-owned and has deeded access to three adjacent parcels sit primarily on 17352.9006.<sup>37</sup> Sporn appraisals notes and appraisals values state these facts substantiated by the deed for the road. There are 30-some parcels

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<sup>36</sup> Attachment 5 BTA 13-179 Sporn testimony – not disclosing basis of Answer values  
<sup>37</sup> Brief of Appellant, page 17, 2015 and 2017 Land Value Basis

with the same topographical characteristics in neighborhood 231720<sup>38</sup> and BTA 13-179 Decision found the similarity of 17355.9014 and 17352.9006 meant they should be treated uniformly.

The Assessor reduced the land value to \$150,000 of several similar parcels in neighborhood 231720 after Strand disclosed in 2015 the non-uniform road valuations in pleadings in BTA 13-179.<sup>39</sup>

- Parcel owners bought, sold and own their residential docks!
- Stevens County property is comparable to Spokane County's!

16) On 4/11/2018 realtor multiple listing service handouts (MLS) on Grid parcels prove appraisals and Answers are false reports. Handouts describe characteristics of land and structures that Assessor did not list and value but affect the property's true and fair value and its substantiation.<sup>40</sup>

Table 6		Appraisal AR	REETA AR	Observations about Appraisals
	Parcel			
1	17172.0118	318	498	Every appraisal in the Transfer of Ownership section showed the wrong owner associated with the wrong sale price on sales that are several years old. 17352.9019 showed the entire header with the wrong owner.
2	17201.9025	322	500	
3	17355.9012	324	503	
4	17201.9036	326-	506	
5	17352.9007	331	510	
6	17352.9019	335	514	
7	17352.9021	340	520	

<sup>38</sup> AR 983 map of 231720 high-bank parcels; CP 654-655 Google aerial photos show similar look of parcels ; CP 657 Strand description of the properties in BTA Docket 09-121 was never challenged as inaccurate

<sup>39</sup> CP 8 Table 2

<sup>40</sup> AR 496-521; Brief of Appellant page 36-37

Table 6 shows Real Estate Excise Tax Affidavits (REETA) prove errors and omissions on appraisals.

17) Spokane Association of Realtors (“SAR”) literature is to promote realtor services.<sup>41</sup> They have nothing to do with valuations. On 1/25/2010 appraisal “Market Adj” is the local real estate market. Table 1 shows Strand 2014 to 2017 local real estate market from is -32%, -27%, -29%, -21% respectively. On 11/22/2013 market adjustments are based on Marshall & Swift cost tables. Analysis of real estate markets are complicated. Land and cost structure analysis are even more complicated. But, replacing analysis with periodically new cost tables inflates Assessor values and that is why Strand market adjustments are big negatives. The Assessor produced nothing connecting values to SARS.

18) Defense Exhibit R-5 to R-7<sup>42</sup> are BTA cases. Strand’s case is about the official misconduct of the BTA and judicial review under RCW 34.05.570. The BTA violates the law by not requiring assessors produce what they used to determine values when those records are requested by appellants and at issue in appeals. It is very hard to credit BTA decisions when experience shows they have no credibility. So, BTA cases about upholding assessors’ values without citations to evidence of the basis of

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<sup>41</sup> Brief of Appellant page 14 No. 2

<sup>42</sup> AR 532-564

those values is problematic. The BTA has upheld Assessor values when confronted with evidence proving those values violated the law.

BTA Docket 10-258 included the Strand evidence that was ignored based on Strand violating this BTA pre-condition – the Assessor’s exercise of their right to inspect the interior of Strand’s home.<sup>43</sup>.

8. On May 7, 2009, the Owners denied the Assessor access to conduct an interior inspection of the subject property. (AR 600)

Real property is land and structures. On May 7<sup>th</sup> Assessor agents inspected all five acres of Strand land. There are no caves on Strand land. On 1/25/2010 the Assessor demanded entry to all structures on Strand property. (CP 88) This letter is a violation of Strand privacy protections – the 4<sup>th</sup> Amendment to the U.S. Constitution and Article 1 §7 of Washington’s Constitution. The Assessor has no statutory authority to ask to enter the Strand home let alone enter it. The BTA has no statutory authority to use violating Strand privacy rights as leverage to violate their due process rights – the right to have their evidence heard.

Docket 10-258 also addresses **fraud**. (emphasis added)

9. The Owners claim numerous inaccuracies in the Assessor’s sales grid . . . in the Assessor’s records describing the characteristics of the subject property. They allege inaccurate descriptions, faulty appraisal techniques and invalid comparison characteristics. The Owners conclude that these matters can be broadly characterized as frauds committed by the Assessor. The owners, however, refused to permit access to the residence’s interior;

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<sup>43</sup> AR 594 line 19 to AR 595 line 6

have emphasized trivial, minor mistakes and refused to work with the Assessor to correct any alleged errors that may have affected their value of the subject for the 2009 assessment year.

10. The Owner's repeated use of the word "fraud" . . . is "a knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment. . . .

Brief of Appellant page 8, Table 5 shows for 2009 only Strand house value jumped \$32,800 for the finished partial basement. Where did the \$3,400 in No. 15 above come from? **Fraud seems appropriate Defense evidence of Assessor processes!** (emphasis added)

19) On 2/22/2019 Assessor Counsel Arkills explained the Assessor does not have to determine the value of land and structures. Nor do the values for land and structures have to be correct. The Assessor's only duty is to value the whole property consistent with the fair market value.<sup>44</sup>

20) On 4/27/2019 Hodgson said "state law prohibits using a home's sale price as its assessed value".<sup>45</sup> His statement substantiates:

- the Assessor's Table 2 sales never valued at 100% of sale prices,
- The Answers Grid parcels never valued at 100% of sale prices,
- Tormey Road neighborhood 231720's with raw land sales never valued at 100% of sale prices<sup>46</sup>.

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<sup>44</sup> RP 13-14

<sup>45</sup> Brief of Appellant page 35 No. 4

<sup>46</sup> CP 9

### **C. LAWS ON BASIS OF REAL PROPERTY VALUE<sup>47</sup>**

1) Real property must be valued uniformly.<sup>48</sup>

2) Real property (land and structures) is valued annually.<sup>49</sup> Value is 100% of the sale price; in its absence value is a function of similar current sold properties. Cost can be considered in values. Land is valued exclusive of structures. Structures and total property values must also be determined. Land and structure values summed cannot exceed total value.

3) Periodic physical inspections identify the physical characteristics on real property affecting value. Inspection observations are required to be appropriately documented.<sup>50</sup>

4) Appropriate statistical data on real property sales and costs is required to be collected for valuations.<sup>51</sup>

5) Real property records are public unless statutorily exempted.<sup>52</sup>

### **D. CASELAW ON BASIS OF REAL PROPERTY VALUE**

These cases review the real property valuation process when it goes wrong and remedies.

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<sup>47</sup> *Id.*, page 1, Tables 1 and 2 – all applicable laws

<sup>48</sup> Uniformity of valuation (Article 7 §1)

<sup>49</sup> Basis real property annual valuation (RCWs 84.40.020, 84.40.030)

<sup>50</sup> Physical inspections (RCW 84.41.030 and 41.041; WAC 458-07-015)

<sup>51</sup> Appropriate statistical data (WAC 458-07-015)

<sup>52</sup> Public Records (RCWs 84.40.020 and 42.56)

1) *Advanced Silicon v. Grant County*, 156 Wn.2d 84, 124 P.3d

294 at 297 (2005) states Appellate review authority and standards,

The appellate court reviews de novo decisions based on statutory interpretation. The appellate court's chief goal in analyzing and applying a statute is to give effect to the legislature's intent . . . if the statute's meaning is plain on its face, then the court must give effect to that plain meaning as an expression of legislative intent. The plain meaning of a statute is discerned from all that the legislature has said in the statute and in related statutes that disclose legislative intent about the provision in question.

"We avoid readings of statutes that result in unlikely, absurd, or strained consequences." *Glaubach v. Regence BlueShield*, 149 Wn.2d 827, 833, 74 P.3d 115 (2003)

These are the Assessor's absurd readings of RCW 84.40.030. Docks cannot be listed and valued because they are residential, and/or sit on the water and the water level changes and/or they are owned by Avista utility not the owners of parcels where the docks sit. Owners who buy, sell, build and maintain the docks. The law prohibits sold property being valued at 100% of its sale price. Land can include the values of docks, roads, wells, septic systems, etc. because land does not have to be valued correctly.<sup>53</sup>

*Advanced Silicon* at 97, Washington's property tax system is premised on the principle of "ad valorem" -- the tax is based on property value. *Belas v. Kiga*, 135 Wn.2d 913, 922, 959 P.2d 1037 (1998). Since before statehood, Washington has valued land for tax purposes at its fair cash market value with the intent of attaining a fair measure of certainty, uniformity, and equity. *State ex rel. Morgan v. Kinnear*, 80 Wn.2d 400, 400-01, 494 P.2d 1362 (1972)

---

<sup>53</sup> Dock claims AR 882 and CP 398; sale price claims and valuing land claims

*Advanced Silicon* at 298, We have repeatedly said that, if the 4-year revaluation program is conducted in an orderly manner and pursuant to a regular plan, and if it is not done in an arbitrary, capricious or intentionally discriminatory manner, then it does not violate the constitution nor does any incidental inequity which flows from it. A program is not invalid just because it is imperfect; minor discrepancies will be tolerated in an otherwise acceptable statewide system.

The Assessor has disclosed no records of an orderly, systematic, fair, uniform, non-discriminatory revaluation program. The Assessor has disclosed no records of anything to do with valuations. Is the absence of these records in the face of repeated requests for them proof of arbitrary, capricious, discriminatory valuation programs that damaged the Strands?

2) *State ex rel. Morgan v. Kinnear*, 80 Wn.2d 400 at 405, 494

P.2d 1362 (1972) is an assessor's successful challenge of an administrative agency's violations of uniformity by creation and use of an **extraneous formula as basis for values.** (emphasis added)

Neither the constitution nor the opinions of this court leave any latitude in the legislature to alter, reduce or amend the constitutional concept of true and fair value in money or permit the interposition of an extraneous formula to be employed by the assessing authority in determining true and fair or fair market value. Reducing this value by what an administrative agency of government might determine to be the reasonable costs of sale -- regardless of how skillfully, uniformly and conscientiously such a formula might be arrived at -- represents a dramatic departure from the constitutional mandate that property must be assessed at 50 per centum of its true and fair value, *i.e.*, fair market value in money. Since Laws of 1971, ch. 288, §1, p. 1520 (*RCW 84.40.030*), will operate to reduce the fair market value or true and fair value in money as computed for assessment purposes, it amounts to a substantial departure from and is repugnant to the Seventeenth Amendment to the state constitution. It is, therefore, unconstitutional and void.

Appellant Reply Brief reports the Assessor's 20 alleged basis for real property values of land and structures. What the Brief proves is the Assessor's basis for valuing land, structures and total property is not sales. Sales are the sole legal basis to determine fair market value (RCW 84.40.30). So, the Assessor, an administrative agency, has created an extraneous formula or formulae to determine values. That process violates the law. The law in Washington is uniformity of valuation. Uniformity is to base value on sales. The Assessor's values for 17355.9014 are not based on sales. The Assessor's values for 17355.9014 violated uniformity for 2015, 2016, and 2017.

3) *Folsom v. County of Spokane*, 106 Wn.2d 760 at 762; 725 P.2d 987 (1986) is a review of a real property value in Spokane that was protested, appealed to the BOE, the BTA and to the courts.

Generally, upon review by this court, "it shall be presumed that the determination [of value] of the public official charged with the duty of establishing such value is correct . . ." RCW 84.40.0301. Nevertheless, "this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence." RCW 84.40.0301. The trial court determined, *as a matter of law*, that the proper method of valuation was to capitalize contract rent. Accordingly, the quoted language is not applicable, because the presumption afforded only goes to factual determinations, as opposed to legal conclusions.

The BTA in Docket 13-179 did not determine what the Assessor's method of valuation was. Strand has proven in every appeal to the BOE and BTA that the Assessor's extraneous formula for valuation is not sales

and is an illegal secret. It is analogous that the Assessor's failure to disclose and document what their valuation method is means it is the wrong method.

*Folsom* at 763 addresses how to value land, structures and total property. It requires knowing what factors affect negotiations. Docks on waterfront property affect negotiations. An in-property road on acreage property with an arduous access to the waterfront affects negotiations. The Assessor's failure to disclose, list and values these structures violates the law. The road on 17352.9006 existed since 1993. Sporn valued it in 2013 for the three parties who owned it and had access at \$50,000. An increase of \$50,000 to 17352.9007; a decrease of \$50,000 to 17352.9006 and no change to 17355.9016 because of all of the other improvements on the property that did not get listed and valued.

RCW 84.40.030 provides that "[a]ll property shall be valued at one hundred percent of its true and fair value in money . . ." WAC 458-12-300 defines "true and fair value" as "'market value' or [the] amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell." Accord, *Duwamish Warehouse Co. v. Hoppe*, 102 Wn.2d 249, 254, 684 P.2d 703 (1984) (citing *Carkonen v. Williams*, 76 Wn.2d 617, 458 P.2d 280 (1969)). In determining market value, the assessor must "consider only those factors which . . . affect the price in negotiations between a willing purchaser and a willing seller . . ." WAC 458-12-300

*Folsom* at 771, The assessor shall actually **determine as nearly as practicable the true and fair value of each tract or lot of land** listed for taxation **and of each improvement located thereon.** (emphasis added)

4) *Folsom v. County of Spokane BOE*; 111 Wn.2d 256; 759 P.2d

1196 (1988) saw the court clarify their ruling in *Folsom* 1986. The appellate court can determine the value of property in a review. The court can determine the method of valuation in a review.

*Folsom* at 268, As noted in *Duwamish Warehouse Co. v. Hoppe*, supra: . . .If there is any doubt as to the meaning of a tax statute, it must be construed against the taxing power.

*Folsom* at 271, Finally, the County argues that the court erred in not according the assessor's valuation a presumption of correctness. The *Folsom* I court recognized that the assessor's valuation is entitled to such a presumption and that the assessor should be accorded considerable discretion in determining property value for tax purposes. RCW 84.40.030 establishes a presumption in favor of the assessor's determination which can be overcome only by clear, cogent and convincing evidence. However, the assessor's discretion is not unlimited. In this case, for example, a cost-based valuation was dictated by RCW 84.40.030(2)

Similarly, it is within the power of this court to construe the "true and fair value" standard of RCW 84.40.030 and WAC 458-12-300 as requiring the assessor to take specific factors into account in the course of his assessments.

5) *Alaska Land Co. v. King County*, 77 Wn.2d 247 at 248, 461

P.2d 339 (1969) is also about an assessor's valuation method.

. . .there is a presumption in favor of the assessment, and that the burden rests upon the property owner to show by clear and convincing evidence **that the land was assessed at such an excessive valuation as to amount to constructive fraud, or that the assessor acted arbitrarily and capriciously in valuing the property.** (emphasis added)

## E. CONCLUSION

The Assessor made 20 statements as to their basis to value land structures and total property. Statements No. 1-3 comply with RCW 84.40.030. Statements No. 6, 9-17 are false statements/reports – the appraisal on its face disproves No. 6 and appraisers violated standards of practice.<sup>54</sup> Statements No. 4-5, 7-8, 18-20 violate RCW 84.40.030 and repudiate Statements No. 1-3. So these statements clarify what the Assessor is doing. The Assessor is violating all of the laws in Brief of Appellant Table 1. Appraisers by following the Assessor's directions violate their standards of practice, Table 1. The BTA by violating their standards of review are violating the laws in Table 2.

The Assessor has never produced a single record showing how 17355.9014's land, structures and total property values were determined from February 2009 to the present in response to public records requests, discovery actions and appeal petitions under RCW 84.48.150.

BTA Chair Lien did not require Assessor evidence in Docket 16-070 and 17-122.<sup>55</sup> The superior court in Case 182042822 did not require evidence of the Assessor because of the "substantial evidence" presented above.

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<sup>54</sup> Brief of Appellant page 33, Answers are False Reports

<sup>55</sup> *Id.*, page 42

Whatever the Assessor is doing is presumed correct because that is the precedent in these reviews.<sup>56</sup> Except the BTA Decision in 13-179 said by virtue of the value changes that something was very wrong in what the Assessor did. Since that 5/9/2017 Decision the Assessor and the BTA have done nothing different from what caused the wrongs in the 2013 value.

The 2015, 2016 and 2017 values are not based on sales. So, the values violate RCW 84.40.030 and Article 7 §1 –uniformity. Strand request the values for each year or for any year(s) be corrected to the values in Table 7. The values in Table 7 are based on uniformity of land value with 17352.9006 and the Marshall & Swift cost tables on structures. This is Strand evidence. It is the only evidence in the record!

Table 7	Docket	Land	Structures	Total Value
	16-070	\$150,000	\$175,000	\$325,000
	17-122	\$150,000	\$175,000	\$325,000

Strand again requests the 2016 value be included although not appealed.

Strand presented comparable sales in support of the above values on AR 420. The sale prices are the only amount presented because the

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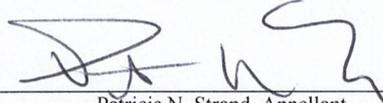
<sup>56</sup> AR 377 line 22

Assessor made it clear their land and structure values are wrong. The  
**Assessor's evidence cites fraud.** (emphasis added)

SUBMITTED this 25<sup>th</sup> of October 2019

A handwritten signature in cursive script that reads "Palmer D. Strand". The signature is written in black ink and is positioned above a horizontal line.

Palmer D. Strand, Appellant

A handwritten signature in cursive script that reads "Patricia N. Strand". The signature is written in black ink and is positioned above a horizontal line.

Patricia N. Strand, Appellant

CERTIFICATE OF SERVICE

I certify that on October 25, 2019, I served a true and correct copy of Appellant's Palmer D. and Patricia N. Strand's Reply Brief of Appellant to:

Spokane County and BY: Portal  
Spokane County Assessor email: Rarkills@spokanecounty.org  
Prosecutor Arkills  
Civil Division of the Prosecutor's Office  
1115 W. Broadway Avenue  
Spokane, WA 99260-0010

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

Attorney General of Washington BY Portal  
Matthew Kernutt, Assistant Attorney General  
PO Box 40100  
Olympia, WA 98504-0100  
Matk1@Watg.wa.gov BY: emails  
Martha.parker@atg.wa.gov

DATED this 25<sup>th</sup> day of October 2019

  
\_\_\_\_\_  
Patricia N. Strand, Appellant

# ATTACHMENT 1

Parcel Number: 17355.9014

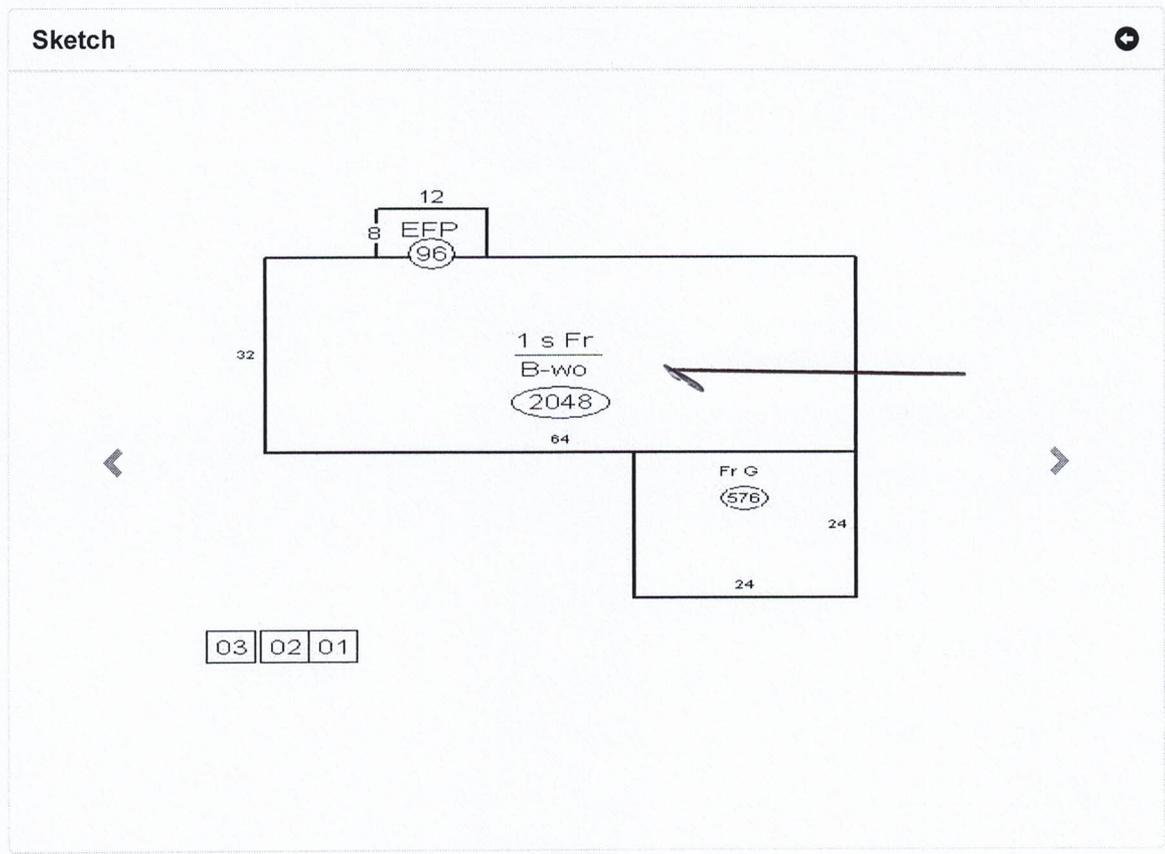
Data As Of: 10/20/2019

Site Address: 13206 W CHARLES RD

SCOUT Map (<https://cp.spokanecounty.org/SCOUT/Map/?PID=17355.9014>)

Printer Friendly (SummaryPrint.aspx)

Collapse All



**Sketch Codes**

(n)s	Story where (n) is the number of stories (e.g. 1s - one-story, 2s - two-story)
2WA	2 Wall addition
3WAE	3 Wall addition (end)
A	Attic
B	Basement
Balc	Balcony
Bay (Upper)	Bay
B-BW	Basement with walkout
Br	Wood/metal stud load-bearing frame w/ mostly brick
Br Facing	Brick/masonry facing
Bsmt G	Basement Garage
C	Crawl
Cathedral	Cathedral
Cnpy	Conventional canopy

CP	Carport
CS	Car shed
EFP (Upper)	Enclosed frame porch
Emp (Uppper)	Enclosed masonry porch
FPS	Heavy steel frame with various exteriors - fireproof
Fr	Wood/metal stud load-bearing frame w/ various non-masonry
G	Attached garage
IG	Integral garage
L	Lower
Loft	Loft
Loft	Lof
Mas	Solid masonry block, poured concrete, stone or brick load bearing walls
MH	Mobile home
MH Room	Mobile home room extension
OFP (Upper)	Open frame porch
OH	Overhand
OH (Upper)	Overhang
OMP (Upper)	Open masonry porch
Pole	Wood pole frame with metal, wood, or various types of exterior cover
Port (Upper)	Portico
r	Rail
RC	Reinforced concrete frame with various exteriors - fireproof
RFX	Roof extension canopy
s	Screen
Slab	Slab
Steel	Engineered steel component frame normally with
SWAS	3 Wall addition (side)
t	Terraced
w	Wood floor
WdDk (Uppper)	Wood desk

### Sketch Examples

These codes are combined with Construction type codes to describe that portion of the structure. For example, 2s FR would be a two-story framed component, 1s OH FR would be a one-story framed overhang. These are upper level components that would not be considered floors by themselves. These codes are often combined to describe a structure. For example the code:

$$\frac{2 \text{ s Fr}}{3/4 \text{ B} + 1/4 \text{ C}}$$

(900)

Would describe a two-story structure over a  $\frac{3}{4}$  basement and a  $\frac{1}{4}$  crawl space. The circled number is the square footage of each of the floors. The basement would be  $\frac{3}{4}$ 's of that or 675 sq. ft. As another example, the code describes a one-story framed overhang that would add 24 sq. ft. to the property.

$$1 \text{ s Fr OH}$$

(24)

**Disclaimer:** Spokane County does not warrant the accuracy, reliability or timeliness of any information in this system, and shall not be held liable for losses caused by using this information. Portions of this information may not be current or accurate. Any person or entity who relies on any information obtained from this system, does so at their own risk. RCW 42.56.070 (9) (<https://apps.leg.wa.gov/rcw/default.aspx?cite=42.56.070>) prohibits releasing and/or using lists of individuals gathered from this site for commercial purposes. More... (Disclaimer.aspx)

**Assessor's Office** (<https://www.spokanecounty.org/Assessor/>)

1116 West Broadway Avenue  
County Courthouse, 1st Floor  
Spokane, WA 99260

**Assessor's Information**

**Owner, Site Address, Appraisal, Levy, Characteristics, Sales**

**Hours:** Monday - Thursday 8:30am - 4:00pm  
Friday 8:30am - 1:00pm  
(excluding holidays)

Phone (Phone) (509) 477-3698

Fax: (Fax) (509) 477-3697

Email: (Email) **Contact the Assessor** (<mailto:Assessor@spokanecounty.org>)

**Treasurer's Office** (<https://www.spokanecounty.org/treasurer/>)

1116 West Broadway Avenue  
County Courthouse, 2nd Floor  
Spokane, WA 99260

**Treasurer's Information**

**Taxpayer, Property Taxes, Receipts, Sales**

**Hours:** Monday - Thursday 8:30am - 4:00pm  
Friday 8:30am - 1:00pm  
(excluding holidays)

Phone (Phone) (509) 477-4713

Fax: (Fax)(509) 477-3674

Email: (Email) **Contact the Treasurer** (<mailto:treasurer@spokanecounty.org>)

# ATTACHMENT 2

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON  
IN AND FOR THE COUNTY OF SPOKANE

---

PALMER D. STRAND and )  
PATRICIA STRAND, )  
 )  
Plaintiffs, )  
 )  
vs. ) Cause No. 14-2-01079-1  
 ) COA Cause No. 34190-9-III  
 )  
SPOKANE COUNTY and )  
SPOKANE COUNTY ASSESSOR, )  
 )  
Defendants. )

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VERBATIM REPORT OF PROCEEDINGS  
(Volume I Pages 1 - 196)

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BE IT REMEMBERED that on the 20th day of  
January, 2015, the above-entitled cause came on for bench  
trial before the Honorable HAROLD D. CLARKE, III, Judge,  
Department No. 8, Spokane County Superior Court.

A P P E A R A N C E S

FOR THE PLAINTIFFS: PAUL BURNS, ESQ.  
224 Rock Pointe Center  
1212 North Washington Street  
Spokane, Washington 99201-2441

FOR THE DEFENDANTS: DAN L. CATT, ESQ.  
S & T Building  
1115 West Broadway Avenue  
Spokane, Washington 99260-0270

ALSO PRESENT: BYRON HODGSON  
Chief Deputy Assessor

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GENERAL INDEX

January 20, 2015

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WITNESS INDEX

<u>FOR THE DEFENDANTS:</u>	<u>Direct</u>	<u>Cross</u>	<u>Redr</u>	<u>Recr</u>
Patricia N. Strand (adverse)	14	73		
Vicki T. Horton	99	107	137	144
Byron D. Hodgson	146			

1 system. It basically after data is entered into it,  
2 property characteristics, produces a value.

3 Q. Value of what?

4 A. Well, it is a several-step process. The first part of  
5 it produces a reproduction value, a cost value, based on  
6 Marshall Swift cost tables, but not in the purest sense.  
7 The information goes through the ProVAL system, which has  
8 its own unique way of valuing property, and it produces a  
9 cost. That cost can be market -- in many cases it is  
10 market value based on sales in the area. It can be high or  
11 low, depending on the sales analysis. And so a market  
12 value has to be produced from that cost, the cost market  
13 value system.

14 Q. How does that interact -- how does ProVAL interact  
15 with the Marshall Swift cost tables?

16 A. The cost tables are entered into ProVAL by ProVAL, and  
17 they are done periodically. We have them scheduled every  
18 two years, but sometimes it doesn't meet that schedule. So  
19 ProVAL enters the cost information into the tables from  
20 Marshall Swift. There is a license agreement for that.

21 Spokane County pays large sums of money of license  
22 fees for that information.

23 Q. Are those proprietary systems?

24 A. Absolutely.

25 Q. So we have heard a lot about property record cards

# ATTACHMENT 3

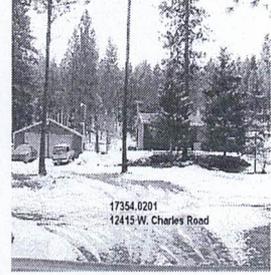
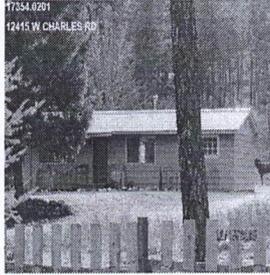
# Parcel Information



Data As Of: 10/15/2019

Parcel Number: 17354.0201  
 Site Address: 12415 W CHARLES RD

**Parcel Image**



Owner Name: SULLIVAN, KATHLEEN  
 Address: 12415 W CHARLES RD, NINE MILE FALLS, WA, 99026

Taxpayer Name: SULLIVAN, KATHLEEN  
 Address: 12415 W CHARLES RD, NINE MILE FALLS, WA, 99026

Parcel Type	Site Address	City	Land Size	Size Desc.	Description	Tax Year	Tax Code Area	Status
R	12415 W CHARLES RD	NINE MILE FALLS	3.62	Acre(s)	11 Single Unit	2019	0920	Active

**Assessor Description**  
 BLAIR ADD L1 B2

Parcel Class	Appraiser	Neighborhood Code	Neighborhood Name	Neighborhood Desc	Appraiser Name	Appraiser Phone
11 Single Unit	139	231720	SHORS	RNGE AREA 35-27-41	Sean	477-5927

**Assessed Value**

Tax Year	Taxable	Market Total	Land	Dwelling/Structure	Current Use Land	Personal Prop.
2020	221,600	221,600	45,000	176,600	0	0
2019	205,600	205,600	45,000	160,600	0	0
2018	185,200	185,200	45,000	140,200	0	0
2017	172,900	172,900	45,000	127,900	0	0
2016	164,100	164,100	45,000	119,100	0	0

**Characteristics**

Dwelling/ Structure	Year Built	Gross		Type	House Type	Roof Material	Heat	Cool	Bedroom	Half Bath	Full Bath
		Living Area	Size								
Dwelling	1971	1,056	NA	SF	42 Ranch 1000-1499 0 bsmt	Comp sh heavy	Heat pump	None	3	0	1
Residential Detached Garage	1980	NA	672	SF						0	0
Lean-to	2006	NA	384	SF						0	0

Residential Sq Ft Breakdown	Sq Ft	Extension
1st Floor	1,056	R01

Features / Structure	Main Floor Size	Size Type
DWELL - WDDK-RW	224	SF

Land Number	Soil ID	Acreage	Sq Ft	Frontage	Depth	Lot(s)
1	T1SL	3.62	157,687	255	619	1

**Sales**

Sale Date	Sale Price	Sale Instrument	Excise Number	parcel
06/14/2013	174,500.00	Statutory Warranty Deed	201307715	17354.0201
06/15/2006	168,000.00	Statutory Warranty Deed	200611118	17354.0201
12/21/1993	85,000.00	RESIDENTIAL		17354.0201
10/29/1993	85,000.00	RESIDENTIAL		17354.0201
02/01/1990	54,000.00	NORMAL SALE		17354.0201
04/29/1988	44,000.00	NORMAL SALE		17354.0201
05/01/1975	31,500.00	NORMAL SALE		17354.0201

**Property Taxes**

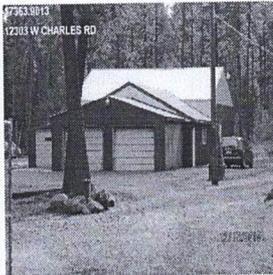
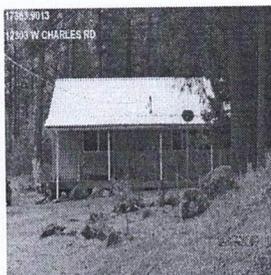
# Parcel Information



Data As Of: 10/15/2019

Parcel Number: 17363.9013  
 Site Address: 12303 W CHARLES RD

**Parcel Image**



Owner Name: MCKEE, TIMOTHY M / EDWARDS, AMY M  
 Address: 1305 MADISON ST, EVERETT, WA, 98203

Taxpayer Name: MCKEE, TIMOTHY M / EDWARDS, AMY M  
 Address: 1305 MADISON ST, EVERETT, WA, 98203

Site Address	Site Address	City	Land Size	Size Desc.	Description	Tax Year	Tax Code Area	Status
R	12303 W CHARLES RD	NINE MILE FALLS	11.5	Acre(s)	11 Single Unit	2019	0920	Active

**Assessor Description**  
 36-27-41 PTN OF SW1/4 OF SW1/4 OF SW1/4 OF SW1/4 OF CHARLES RD #499 E XCS652FT

Appraisal	Appraiser	Neighborhood Code	Neighborhood Name	Neighborhood Desc	Appraiser Name	Appraiser Phone
11 Single Unit	139	231720	SHORS	RNGE AREA 35-27-41	Sean	477-5927

Tax Year	Taxable	Market Total	Land	Dwelling/Structure	Current Use Land	Personal Prop.
2020	286,400	286,400	53,000	233,400	0	0
2019	272,300	272,300	53,000	219,300	0	0
2018	257,500	257,500	53,000	204,500	0	0
2017	246,900	246,900	53,000	193,900	0	0
2016	231,400	231,400	53,000	178,400	0	0

**Characteristics**

Dwelling/ Structure	Year Built	Gross Living Area	Size	Type	House Type	Roof Material	Heat	Cool	Bedroom	Half Bath	Full Bath
Dwelling	1976	1,008	NA SF	47 Ranch	1000-1499	Metal Premium	Electric baseboard	None	3	0	2
General Purpose Bldg Wood Pole Frame	1976	NA	896 SF							0	0
General Purpose Bldg Wood Pole Frame	1976	NA	672 SF							0	0
General Purpose Bldg Wood Pole Frame	1997	NA	1,440 SF							0	0
General Purpose Bldg Wood Pole Frame	1997	NA	1,500 SF							0	0

Residential Sq Ft Breakdown	Sq Ft	Extension
Basement	1,008	R01
1st Floor	1,008	R01

Land Number	Soil ID	Acreage	Sq Ft	Frontage	Depth	Lot(s)
1	TO20	11.50	500,940	0	0	0

Sales	Sale Date	Sale Price	Sale Instrument	Excise Number	parcel
	04/06/2015	255,000.00	Statutory Warranty Deed	201504302	17363.9013
	09/12/2014	0.00	Quit Claim Deed	201411367	17363.9013
	09/12/2014	0.00	Quit Claim Deed	201411737	17363.9013
	05/20/1993	86,000.00	RESIDENTIAL		17363.9013
	09/09/1992	0.00	RESIDENTIAL		17363.9013
	05/24/1991	83,000.00	NORMAL SALE		17363.9013

**Property Taxes**

Taxes are due April 30th and October 31st

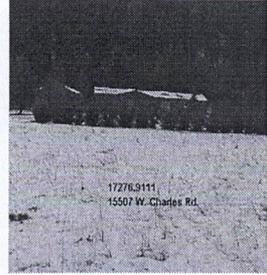
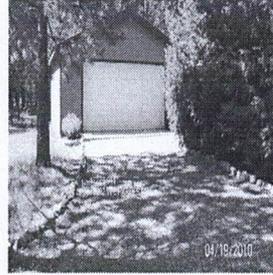
# Parcel Information



Data As Of: 10/15/2019

Parcel Number: 17276.9111  
 Site Address: 15507 W CHARLES RD

**Parcel Image**



Owner Name: WARNE, VANESSA D  
 Address: 7505 N ALTAMONT ST, SPOKANE, WA, 99217-

Taxpayer Name: WARNE, VANESSA D  
 Address: 15507 W CHARLES RD, NINE MILE FALLS, WA, 99026-9797

**Site Address**

Parcel Type	Site Address	City	Land Size	Size Desc.	Description	Tax Year	Tax Code Area	Status
R	15507 W CHARLES RD	NINE MILE FALLS	5.04	Acre(s)	18 Other Residential	2019	0920	Active

**Assessor Description**

27-27-41 & 34-27-41 BEG AT THE SW COR OF SD SEC 27, TH N 0DEG 22MIN W ALG THE WLN OF SD SEC 27 1325.87FT TO THE NW COR OF THE SW1/4 OF SDSEC 27, TH S 89DEG 06MIN 12SDS E ALG THE N LN OF SD SW1/4 OF SW1/4 182.74FT TO A PT ON THE WY R/W LN OF CHARLES RD, TH S42DEG 31MIN 06SDS E ALG SD R/W 323.41FT, TH S 0DEG 22MIN E1191.85FT, TH N 75DEG 00MIN 37SDS W 414.54FT TO POB, EXCTHAT PTN LYG N OF THE FOL DESC LN: COM AT THE SW COR OF SDSEC 27, TH N 0DEG 22MIN W ALG W LN THEREOF 480FT TO THE POBOF SD LN DESC. TH E TO THE PT OF INTER WITH THE E LN OF THEABOVE DESC PAT & THE TERM PT OF SD LN DESCRIPTION.

**Appraisal**

Parcel Class	Appraiser	Neighborhood Code	Neighborhood Name	Neighborhood Desc	Appraiser Name	Appraiser Phone
18 Other Residential	139	231720	SHORS	RNGE AREA 35-27-41	Sean	477-5927

**Assessed Value**

Tax Year	Taxable	Market Total	Land	Dwelling/Structure	Current Use Land	Personal Prop.
2020	174,920	174,920	35,120	139,800	0	0
2019	158,020	158,020	35,120	122,900	0	0
2018	146,220	146,220	35,120	111,100	0	0
2017	132,020	132,020	35,120	96,900	0	0
2016	126,520	126,520	35,120	91,400	0	0

**Characteristics**

Dwelling/ Structure	Year Built	Gross		Type	House Type	Roof Material	Heat	Cool	Bedroom	Half Bath	Full Bath
		Living Area	Size								
Dwelling	1994	1,568	NA SF	91	Double Wide	Comp sh medium	Heat pump	None	3	0	2
Residential Detached Garage	1994	NA	572 SF							0	0

**Residential Sq Ft Breakdown**

Residential Sq Ft Breakdown	Sq Ft	Extension
1st Floor	1,568	R01

Land Number	Soil ID	Acreage	Sq Ft	Frontage	Depth	Lot(s)
1	TO10	5.04	219,542	0	0	0

**Sales**

Sale Date	Sale Price	Sale Instrument	Excise Number	parcel
01/08/2014	134,500.00	Statutory Warranty Deed	201400293	17276.9111
04/24/1997	22,000.00	LAND ONLY SALE		17276.9111

**Property Taxes**

Taxes are due April 30th and October 31st  
**Total Charges Owning: \$7,079.71**

Tax Year	Charge Type	Annual Charges	Remaining Charges Owning
	Total Taxes for 2019	2,108.54	2,108.54
2019	AVV Property Tax	1,909.51	1,909.51

# ATTACHMENT 4

# Property Appraisal and Assessment Administration

*General editor*

Joseph K. Eckert, Ph.D.

*Senior technical editors*

Robert J. Gloudemans

Richard R. Almy

**The International Association  
of Assessing Officers**

**Table 6. Comparative Attribute Sales Adjustment Grid: Lump-Sum Adjustments**

	Subject	Sale 1	Sale 2	Sale 3
Sale price	—	\$96,300	\$79,400	\$83,400
Time adjustment	—	+ 12,000	+ 9,000	+ 9,000
Time-adjusted sale price		\$108,300	\$88,400	\$92,400
Age	10 years		+ 3,200	- 3,200
Condition	Good	+ 4,800	0	+ 4,800
Lot size	50' × 140'	- 10,000	0	- 5,000
Floor area (in square feet)	1,500	- 9,600	- 4,800	0
Garage	Attached	0	+ 800	0
Quality	Good	0	0	+ 4,000
Net adjustment	- 14,800	- 800	600	
Adjusted sale price	\$93,500	\$87,600	\$93,000	

**Adjustments**

Time	\$500 per month
Age	\$1,600 per year
Condition	\$4,800 between average and good
Lot size	\$5,000 between each size variation
Floor area	\$48.00 per square foot
Garage	\$800 less for detached
Quality	\$4,000 between average and good

adjusted downward by \$10,000 and the sale price of Sale 3 is adjusted downward by \$5,000 to make them both equivalent to the subject.

*Floor area.* The market analysis indicates \$48 per square foot for the size adjustment. Sale 1 is 200 square feet larger than the subject, so the sale price of Sale 1 requires an adjustment of -\$9,600, but Sale 3 is only 100 square feet larger, so its sale price requires an adjustment of -\$4,800.

Size adjustments can be confusing. If the unit of comparison is the entire property, as

in this example, then the adjustment for a sale with more square feet than the subject is negative. Sale price increases as square feet increase, so the price of the comparable will have to be adjusted downward. However, if the unit of comparison is square feet, the adjustment for a sale with more square feet than the subject can be positive. Sale price per square foot usually decreases as square feet increase, so the price of the comparable may be adjusted upward.

*Garage.* The market shows that properties with attached garages sell for \$800 more than

Design of a manual requires a firm grasp of construction materials and techniques, especially of the methods used to classify buildings. For appraisal purposes, buildings are usually classified according to one or more of the following criteria:

1. *Use.* Buildings are usually first classified by the use for which they were designed: residential, commercial, industrial, and rural. Each type may have subtypes (figure 1).

**Figure 1. Examples of Use Subtypes**

Residential

Single-family  
Condominium  
Duplex  
Triplex, fourplex  
Apartment

Commercial

Retail store  
Convenience mart  
Fast food restaurant  
Restaurant, tavern  
Supermarket, discount store  
Office building  
Medical office building  
Bank, savings and loan, credit union  
Movie theater  
Auto service, garage  
Hotel, motel  
Hospital

Industrial

Warehouse  
Self-storage, mini-storage  
Light manufacturing  
Heavy manufacturing

Rural

Barn  
Grain storage  
Feed lot

2. *Construction type.* Construction type refers to the structural characteristics of a building, particularly the materials used in frames and walls and the degree of fireproofing. The letters A, B, C, D, and S are frequently used to designate five recognized structural types (figure 2).

3. *Construction quality.* Construction quality refers to the types of materials used and the quality of workmanship. Buildings of better quality cost more to build per unit of measure and command higher value. Construction quality, however, is the most difficult criterion to apply. Base specifications should clearly identify the characteristics that distinguish each quality class, and appraisers who assign construction quality ratings should be thoroughly familiar with these characteristics.

4. *Floor area.* Smaller buildings usually have higher building costs per square foot than larger buildings because fixed costs are spread over a greater area in larger build-

**Figure 2. Construction Types**

Class A—fireproofed steel frames that support all floor and roof loads. Walls, floors, and roofs are built of noncombustible materials.

Class B—fireproofed, reinforced concrete frames that support all floor and roof loads. Walls, floors, and roofs are built of noncombustible materials.

Class C—exterior walls are built of noncombustible materials. Interior partitions and roof structures are built of combustible materials. Floors may be concrete or wood frame.

Class D—exterior walls are wood or wood and steel frame.

Class S—specialized structures that do not fit the above categories.

those with detached garages. Sale 2 has a detached garage and therefore requires an adjustment of +\$800 to make it equivalent to the subject.

 **Quality.** The market indicates a \$4,000 difference between each quality rating. Sale 3 is of average quality, but the subject is considered good quality. Therefore, Sale 3 is adjusted by +\$4,000 to make it equivalent to the subject.

**Cumulative Percentage Adjustments** Percentage adjustments represent the difference between subject and comparable in terms of percentages rather than dollar amounts. These percentages are either summed (in the cumulative method) or multiplied (in the multiplicative method) to determine the net adjustment to the comparable. The net adjustment is then applied against the time-adjusted sale price to yield a value estimator.

Table 7 shows an application of the cumulative percentage method using adjustments derived from the market. First, a time-adjusted sale price is developed for each comparable to bring all sales to a common date. Other percentage adjustments are summed to give a net adjustment, which is applied to the time-adjusted sale price. The adjustments are applied with the same signs as in the lump-sum example. The only difference is that the total adjustments are not presented as whole dollar amounts, although it would be easy enough to do so. The percentage adjustments are added together to produce a total adjustment by which to multiply the time-adjusted sale price. This dollar amount is added to or subtracted from the time-adjusted sale price to give an estimate of value. The adjustments for time, age, and condition are described below to illustrate the

process, which is similar to the lump-sum process.

**Time.** It has been 24 months since the date of sale for Sale 1, so the adjustment for time is 0.5% times 24 months, or 12%. Therefore, the positive adjustment of 12% would make Sale 1 equivalent to the subject in terms of selling date. Sales 2 and 3 are also adjusted upward for the 18 months from the time of sale to the valuation date.

**Age.** Market analysis shows that consumers expect to pay 2% less for every year of age of the property. Sale 1 is identical to the subject so there is no adjustment. Sale 2 was 12 years old at the time of sale. If it had been the same age as the subject (10 years old), Sale 2's price would have been higher by 4% (2 years times the annual percentage adjustments of 2%). The time-adjusted sale price of Sale 2 is adjusted upward by 4%. Sale 3 was 8 years old at the time of sale, so the time-adjusted sale price for Sale 3 is adjusted downward by 4%.

**Condition.** Market analysis shows that the difference between condition levels is 5% per level. Because Sale 1 is in average condition and the subject is in good condition, the price of Sale 1 must be adjusted upward. Therefore, 5% is added to the time-adjusted sale price of Sale 1 for condition. The direction of adjustments is the same as in the lump-sum process.

**Multiplicative Percentage Adjustments** Multiplicative percentage adjustments recognize interrelationships among factors. The individual adjustments are multiplied by one another, rather than added, to produce a total percentage adjustment. This method should be used cautiously and only after market analysis determines the true relationships among variables. Table 8 shows an ap-

# ATTACHMENT 5

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BOARD OF TAX APPEALS HEARING

DOCKET NO.: 13-179

IN RE: Palmer and Patricia Strand

DATE OF HEARING: January 22, 2016

PLACE: Unknown to transcriptionist.

APPEARANCES: Some appearances by phone.

Alejandro Sanchez  
Patricia Strand  
Attorney, Mr. Arkills  
Jay Sporn

Prepared by:  
Evelyn A. Bell  
P. O. Box 643  
Colville, Washington 99114

Evelyn A. Bell  
P. O. Box 643  
Colville, WA 99114

1 that contract. And in my opinion, that is an arm's length transaction and a valid  
2 indicator of value.

3 MR. SANCHEZ: Alright, Ms. Strand, he's answered the question. And Mr.  
4 Arkills makes a point that if you want to argue the law, we can do that in closing  
5 remarks as well.

6 MS. STRAND: Thank you. I'm ready to move on.

7 MR. SANCHEZ: Okay.

8 MS. STRAND: On your – I'm again on your BE-13-0103, page 3. And Mr.  
9 Arkills asked you about the gross adjustments line.

10 MR. SPORN: Correct.

11 MS. STRAND: How did you compute – I'm on comp number one – how  
12 did you compute that 30 – how is that 30.3% derived? How did it – how did you get  
13 that number? What numbers did you add and divide to get that number?

14 MR. SPORN: I don't have the specific numbers here in front of me what they,  
15 what they were.

16 MS. STRAND: You don't know – didn't you prepare this form?

17 MR. SPORN: I didn't need ...

18 MS. STRAND: Didn't you prepare this sheet?

19 MR. SPORN: I didn't need it. Let me check my notes here and see what I can  
20 find. Okay. I have a partial list here that I can give you right here on what these  
21 adjustments were made of. Bathrooms were adjusted at 5,000 per. Attached garages  
22 ...

23 MS. STRAND: Mr. Sporn, I'm not asking you that. I'm asking how did you  
24 get 30.3%. What numbers did you add in this column? What numbers did you  
25 subtract? What numbers did you divide?

1 MR. SANCHEZ: Ms. Strand, Ms. Strand, he was in the process of answering  
2 that. So let's let him finish his, his answer there, please. Mr. Sporn, can you  
3 continue?

4 MR. SPORN: Bathrooms were adjusted, okay. For each individual line, if  
5 there's a difference, you make a positive or a negative adjustment. Above grade  
6 square footage is adjusted at \$30 a square foot. Age is adjusted at \$300 per year.  
7 Basement, unfinished, is adjusted at \$5, whether it was daylight or lower, they were  
8 treated the same way. Finished basement area at \$5 a square foot. Excuse me, and  
9 above grade living area wasn't \$30, it was \$35 a square foot.

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

14 MS. STRAND: I'm, Mr. Sporn, I'm going to ask it again. Your 30.3%, you  
15 didn't add the numbers in the columns that are present on page 3? You didn't  
16 subtract and add the numbers that are present on page 3 to get that 30.3% or do you  
17 not know how 30.3% was derived?

18 MR. SPORN: I thought I just explained that to you.

19 MR. ARKILLS: I believe it's been asked and answered.

20 MS. STRAND: No, you didn't. Mr. Arkills, would you let him answer the  
21 question.

22 MR. SPORN: For instance, okay, the difference in square footage for above  
23 grade living area was adjusted at \$35 a square foot, so ...

24 MS. STRAND: Mr. Sporn, \$35 is not on page 3.

25 MR. ARKILLS: He didn't finish his answer. Let him finish.

**PATRICIA STRAND - FILING PRO SE**

**October 30, 2019 - 1:36 PM**

**Transmittal Information**

**Filed with Court:** Court of Appeals Division III  
**Appellate Court Case Number:** 36697-9  
**Appellate Court Case Title:** Palmer D. Strand, et ux v. Washington State Tax Appeals Board, et al  
**Superior Court Case Number:** 18-2-04282-2

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**Comments:**

This is a refiling in the form of 1 file versus the 10/25/2019 filing in 2 files of Appellant Reply Brief and attachments. Content of Reply Brief is unchanged since 10/25/2019. This action is AS DIRECTED ON 10/30/2019 BY THE COURT.

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