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SUPREME COURT
STATE OF WASHINGTON
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NO.94313-3

IN THE SUPREME COURT
OF THE STATE OF WASHINGTON

(Division III Court of Appeals Cause Number 347222)

PALMER D. STRAND AND PATRICIA N.

Petitioner/Plaintiff

v.

SPOKANE COUNTY AND SPOKANE COUNTY ASSESSOR

Respondent/Defendant

PETITIONER PALMER D. AND PATRICIA N. STRAND'S
SUPPLEMENTAL BRIEF

Patricia Strand, Pro Se
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Petitioner

ORIGINAL

filed via
PORTAL

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I. THE PURPOSE OF SUPPLEMENTAL BRIEF

A. THE SHELL GAME

Petitioner, Palmer and Patricia (“Pat”) Strand, asks the Court to stop **this shell game!** (emphasis added) The law mandates inspection records be created and maintained. The Spokane County Assessor (“Assessor”) asserts the only record of inspections is the property record card (“card”) – their complete transcription of inspection observations from original inspection records. Original inspection records are destroyed without a record of destruction because of the transcription. But, the cards do not have inspection observations or dates.

B. SUPPORT FOR \$100 PENALTY

The Assessor violates the Public Records Act (“PRA”) to conceal violations of real property valuation and disclosure of valuation laws. Proof of the latter supports the former.

II. THE LAW

Real property valuations are mandated to be uniform (WA. Constitution Article 7 §1). Similar land is valued uniformly considering use, location, topography, size, etc. Similar houses are valued uniformly considering quality of construction, style, age, size, etc.

Real property valuations are based on sales of similar properties in similar locations within the last five years with consideration to cost of

construction (RCWs 84.40.030, 84.41.041). All structures that materially affect the market value are to be listed, appraised and valued (RCW 84.40.020, 84.40.030 and WAC 173-27-030(15)). The value characteristics of real property are observed in physical inspections and recorded. Inspections must occur at least every six years but they can occur as often or for whatever reason the Assessor determines (RCW 84.41.041 and WAC 458-07-015(4)). Real property valuation records are public (RCWs 84.40.020, 84.40.030, 84.48.150).

III. THE SHELL GAME

The Assessor first asserted an “inspection report” [A1014]¹ as the only record they have, the only record they are required to have, the only record they will produce – documenting physical inspections – at trial in Spokane County Superior Court, Case 14-2-01079-1, *Strand v. Spokane County*, (SC 94644-2, COA 34190-9-III).²[A1001-A1031] The card contains the “inspection report” as appraisal/field notes (“Notes”) and the inspection

¹ [A###] is prefix and pagination of Appendix of records; arrows and brackets on exhibits indicate applicable text

² Case 14-2-01079-1, *Strand v. Spokane County* – transcript and exhibits:

- 1) Assessment process of physical inspections changes card (product of ProVal software) and inputted data from inspections – A1004-A1005; only record Assessor has on real property so it is all-inclusive
- 2) Inspection report defined – A1006-A1007; A1010-A1011; A1013
- 3) Specific cards identified as inspection reports requested on June 6, 2010. Transcript ID of cards A1008-A1009. Cards produced A1018-A1031 are KB3387 to KB 3234. Court order ID of “inspection report” A1013-A1014.
- 4) Customized inspection dates – A1017

date is the “Data Collector/Date” (“DC/D”). But, the “inspection reports” presented in evidence do not have DC/Ds and Notes.[A1018-A1031]

In Case 16-2-01079-7 the Assessor asserted the card is everything and the only thing they have on real property; it is the “official public record”.

3.) i. (1g) . . . All data gleaned from on-site inspections is immediately transcribed into Proval and becomes part of the “notes” field on the property record card, which becomes the official public record. [A1032; A1032-A1042]

The Notes and DC/D are the inspection record because all other inspection records are destroyed.[A1052-A1055] The “official public record” has problems: (1) Cards printed on different print dates have different DC/Ds so the cards are always incomplete as shown in Table 1. (2) All of the Notes may not print out on a card so complete Notes on the nine subject properties

Table 1	Page	Print Date	Data Collector/Date
	A1059-A1060	09/01/2017	12/14/2015
	A1061-A1062	03/09/2015	04/15/2010

were created for Pat. (3) Table 2 columns A-D show different inspection dates on different records – photos with overlaid dates, A1017 the custom list of inspection dates, *Final Review* reports and the card. (4) The Assessor asserts the *Final Review* has inspection dates drawn from the same source as the card but the dates and names are different. (5) Table 2 column E identifies the cards their Notes show little or no language about inspections,

observations, or characteristics affecting value for the many inspection dates and many changes in value in the *Valuation Record*. [A1056, A1059, A1061, etc.] (6) The Assessor asserts having a database of all physical inspection dates but will not disclose those dates because that requires creating a custom record not required under the PRA. [A1052 last ¶]

		A	B	C	D	E
No.	Parcel	Card's DC/Ds A1057-A1085	Photo Dates A1086-A1098	"inspection date" on 6/25/2010 A1017	Final Review "Appr Date" A1101-1106	Notes A1043-A1051 and A1107
1	17274.9110	8/25/2014	8/16/2012 8/25/2014 12/14/2015	3/4/2004	4/22/10	05/12/2014
2	17352.9006	4/15/2010 12/14/15	4/15/2010 9/28/2015 12/14/2015 9/27/2016	4/15/2010	4/22/10	6/20/2013 4/24/2013 10/27/08
2	17352.9007	4/15/2010 12/14/2015	4/15/2010 10/19/2010 9/28/2015 12/14/2015	3/11/2004	4/22/10	6/20/2013 6/20/06
4	17352.9020	4/15/2010	4/15/2010 8/13/2010 9/28/2015 12/14/2015	3/11/2004	4/22/10	8/16/2010
5	17355.9012	4/15/2010	4/15/2010 9/28/2015 12/10/2015	3/11/2004	4/22/10	4/10/2013
6	17355.9028	4/19/2010	4/19/2010 8/6/2010 12/14/2015	n.a.	4/22/10	
7	17363.9043	4/15/2010	4/15/2010 12/10/2015 10/20/2016	3/11/2004	4/22/10	7/12/2004
8	26201.0922	8/11/2011	8/11/2011 3/22/2013 10/25/2016	5/10/2006	Different neighborhood	4/30/2013 10/12/2010

9	27323.9054	none	None exist	n.a.	Different neighborhood	None exist
	17355.9015	4/15/2010 12/10/2015	5/07/2009 4/15/2010 9/28/2015	3/11/2004 4/15/2010	4/22/10	4/26/2016 5/09 6/29/07

CONCLUSION: The photos prove on-site presence and the 111 Margitan inspection records are the only records of physical inspections on the nine subject properties. The 111 Margitan records prove the Assessor's above assertions materially false statements. But, the Margitan records do not give the reason for that \$154,500 reduction in value. And there are no Margitan photos in a voluminous inspection file. Neither the photos or cards give reasons for constant and dramatic changes in value on the nine parcels. The WA. Department of Revenue ("DOR") in July 2010 had the Assessor on notice that their inspection processes were deficient.[A1109-A1110] Appraisers³ have record keeping retention standards even if the Assessor asserts having none but the Assessor produced no inspection records for the many inspections in Table 2.

IV. THE SUBJECT PROPERTY

Pat purchased Parcel 17355.9014 in 2000 for \$100,000 from the next property owner, parcel 17355.9015, who had purchased two parcels in 1999

³ Accredited real property appraisers have a two-year minimum recordkeeping standard per the Uniform Standards of Professional Appraisal Practice (USPAP) – RCW 36.21.015 appraiser qualifications, WACS 308-125-010 terminology, 308-125-200 and 458-10-060 appraiser standards of practice.

for \$120,000. Pat moved to Washington from Montana in 2000 and did not know the seller. There are 25 nonhomogeneous⁴ parcels that include 17355.9014, and seven of the nine properties in this case – high bank waterfront⁵, on a primary road, raw land sales with no utility services – water, sewer, electrical. High bank waterfront for 17355.9014 means the house is on the Charles Road (45 MPH primary road) plateau, 141 feet above the Spokane River, river is accessed by a 28.7 degree hill, the 17 minute hike from house to river is 1200 feet one-way.

V. THIS PUBLIC RECORDS REQUEST

Case 16-2-01079-7 is part of Pat's pursuit of the **factors**⁶ the Assessor used to determine the value of 17355.9014, from February 2009 through the present. (emphasis added) The purpose of the pursuit is to prove the Assessor violates the law in their real property valuations and have damaged Pat and all Spokane County taxpayers with illegal valuations.

Thirty-eight parcels were identified in Pat's appeals of valuations. This case requested these records from the Assessor on nine of them:

- The original records created or used in physical inspections from 2013

⁴ Nonhomogenous terminology in WAC 458-07-015(4)

⁵ BTA Docket 13-179; January 22, 2016 hearing testimony of Spokane County Appraiser Jay Sporn assigned Parcel 17355.9014 [A1131-A1144];

- A1138 – high bank waterfront is key topographical feature
- A1139-A1140 – raw land sales used to set raw land value
- A1140-A1143 – no similar raw land sales for your type of property

⁶ Factors is real property valuation terminology in RCW 84.40.030 and 84.48.150

to the date the records were produced,

- Sales Analysis Reports from 2010 to the date the records were produced,
- Valuation appeal records from 2010 to the date the records were produced, and
- All other factor records from 2010 to the date the records were produced.

VI. SUPPORT FOR REQUESTED PENALTY – PROOFS THE ASSESSOR VIOLATES REAL PROPERTY LAWS

Pat's appeal of the 2013 assessment in Washington Board of Tax Appeals ("BTA") Docket 13-179 is part of Spokane Superior Case 17-2-01438-3, *Strand v. State of Washington Board of Tax Appeals*, et al, Petition for Judicial Review of State of Washington Board of Tax Appeals Failure of Duty. 17-2-01438-3 has the Assessor's and BTA's statements of the Assessor violating the law and the Assessor's valuation factors.

A. ASSESSOR'S LAND VALUATION FACTORS

1. Land values are based on appraiser judgment⁷ not the asserted raw land

⁷ 1) BTA Docket 09-121 Assessor's statement of basis for land valuation [A1113-A1116] – land values in accordance with appraiser judgment [A1116 No. 7]
2) Spokane County Superior Court Case 13-2-00123-8, *Strand v Spokane County* – Assessor's testimony [A1117-A1122] on valuations factors:

- No local market analysis as basis for valuations [A1119]
- No listing, appraising, valuing docks [A1120-A1122]
- No listing, appraising, valuing in-property roads that include driveways, utility service, septic systems and water wells [A1123]

sales⁵ which violates RCWs 84.40.030 and 84.41.041. There are very few raw land sales in most of the cities in Spokane County because the cities are mature and not growing.

The last raw land sale similar to 17355.9014 was the sale of 17355.9014 in 2000 for \$100,000. The Assessor's land valuation of \$200,000 on 17355.9014 and similar properties from 2008 through 2014 was not based on raw land sales⁵; it was based on appraiser judgment.

2. Land valuations include structures⁸ – docks with and without boat lifts and boat slips, private roads, septic systems, water wells, electric service, etc.⁷ which violates RCW 84.40.030 – land is to be valued exclusive of structures and valued – and uniformity.

6. Uniformity of taxation, as required by Washington's Constitution, is reached when all properties are valued at 100 percent of their fair market values.[A1153]

These structures are not listed, appraised or valued. These structures add material value to real property if they exist on it. When land values are inflated with the value of these structures and they do not exist this over-valuation is very bad as stated by BTA in 13-179.

14.2.5. Mr. Sporn's adjusted price does not consider the value impact of the sale property's significantly larger dock and boat lift, its

3) WA. State Auditor on Assessor's land valuation problems [A1125-A1127], Strand complaint about not valuing docks and Assessor's policy on not listing, appraising, valuing docks, driveways, etc. [A1128-A1130]

⁸ RCW 84.40.030 includes term structures defined by WAC 173-27-030(15)

road down to the waterfront (an improvement not found at the subject property), and its superior construction quality (average, compared with the subject's average-minus construction). The Assessor's office does not value docks, and not one of these factors appears on Mr. Sporn's comparable sales grid.[A1151]

14.2.7. The Assessor does account for the value of in-property roads on other properties. The assessed values of Parcel Nos. 17352.9006 and .9007, properties that are in close proximity to the subject, shifted by almost \$50,000 when an in-property road was re-assigned from one parcel to the other.

14.2.8. A conservative factoring of waterfront improvements, waterfront access, and construction quality could readily yield an additional downward adjustment of \$50,000 to the Assessor's initial adjusted price.

The cards on these parcels [A1059-A1067] show the docks, boat lift and road are not listed, appraised or valued. The Notes [A1044-A1045] use jargon to hide the transaction. The private road is "the access to waterfront is common". Only knowledge of this jargon, research of the elements (the deed – A1044), calculate the land value change for assessment year 2013 disclosed this transaction. The deed is dated 1993; the violations of the laws went on for decades.

On May 4, 2016⁹ the Assessor revalued many of the 25 properties similar to 17355.9014 based on the \$150,000 land value asserted by Pat in BTA 13-179.[Land Data and Calculations - A1080]

3. There is no local market analysis of sales.⁷ Sold property is not valued

⁹ 17355.9014's land was valued at \$200,000 or \$40,000/acre from 2008-2014 as were many, not all, of the 25 similar properties [Land Data and Calculations - A1084]

at 100% of the sale price and this violates RCW 84.40.030. This means all valuations are based on appraiser judgment not the law. Table 3 shows the year of sale and post-sale on the nine parcels in this Case – 12/2/2016 is in assessment year 2017.

Table 3		Failure to Assess at Sale Price			
card	Sale date	Sale \$	Assessment Year - Assessment		
A1063	12/2/2016	\$403,000	2016-\$326,200	2017-\$352,000	2018-\$370,000
A1071	12/27/2012	\$345,000	2012-\$339,200	2013-\$337,400	2014-\$336,400
A1075	10/26/2015	\$220,000	2015-\$211,140	2016-\$214,770	2017-\$219,770
A1077	6/21/2014	\$490,000	2014-\$427,800	2015-\$472,800	2016-\$500,400
A1079	1/23/2014	\$250,000	2014-\$130,000	2015-\$195,000	2016-\$214,500

B. ASSESSOR'S IMPROVEMENT VALUATION FACTORS

Houses are characterized based on appraiser judgment. Houses are not characterized based on objective criteria – ProVal code sheets, Marshall & Swift code sheets, building permits – which violates WAC 458-07-015(4)(b) – inspections are to maintain accurate property characteristics and uniform assessment practices. (emphasis added)

The Assessor incorrectly characterized Pat's house as having a Lower Level or L and partial basement from the date built through April 26, 2016 [Notes - A1082] causing over-valuations. The house as mischaracterized is depicted on A1112 – it has cantilevers on the front and back because a First Floor Level sits out of the ground. Pat requested and received a physical inspection on May 9, 2009 to correct this mischaracterization after she

received her first card from a PRA request and found the error. During the inspection Pat walked the appraiser assigned her property, Larry Splater, and the current Appraiser Supervisor, Joseph Hollenback, around her house showing them exactly what is depicted on A1111. The error was not corrected. Pat gave the Assessor the "Assessor Permit Copy" of the County's building permit on January 19, 2010. The error was not corrected. The error was appealed continuously from February 2009 through the present [BTA has an open appeal]. The house was inspected by the Assessor on: October 9, 2002 Appraiser Chuck Hutchison, March 11, 2004 [A1017], May 7, 2009 [A1098], April 15, 2010 [A1017, A1083], September 28, 2015 [A1098] and December 10, 2015 [A1081]. The inspections did not correct the mischaracterization which persists on the card. The card shows "Basement: ¾" not a full basement.[Physical Characteristics - A1081] The BTA states,

12. The subject's residence also has a 2,048 square foot walkout basement, 1,900 square feet of which is finished as living area. No part of the subject's basement is properly described as a "lower level." [A1148]

12.1. The subject's building permit describes the below-grade space as a finished basement.

12.2. Images of the exterior of the subject property confirm that the front half of the subject's residence has no visible lower level. The basement emerges as the images move from the front to the back of the residence.

12.3. ProVal, the software used by the Assessor to derive her mass appraisal values, characterizes a walkout basement as having "full doors and windows on one side." The subject's layout falls squarely within this description.

13. **The Assessor's mischaracterization of the subject's basement in her mass appraisal model establishes that the subject's original assessed value is overstated.** [A1149] (emphasis added)

13.2. ***Marshall & Swift*, a known construction-cost service that serves as the basis for the ProVal computations, reports significantly different cost estimates based on whether space is characterized as a basement or a lower level.** (emphasis added) According to the Owner's unchallenged calculations using the *Marshall & Swift* tables, the Assessor's overvaluation of the subject's basement is \$23,769.

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. The tables, then, still serve to demonstrate the material discrepancy between the value of lower level and basement space.

17352.9006 had their 1974 built house re-characterized from "Avg" to "Avg-" to reduce their valuation (\$164,200 to \$153,900) by asking for it [Quality Class/Grade - A1060, A1062; Notes - A1059].

09/28/2016 (JS119) Inspect for appeal on 09/27/16. Corrected data and values on outbuildings, although home is built in the late 1970s it much more resembles and 1960s-built home. Lowered quality grade to AVG-. Sent Stip to Vicki M.

The Assessor on April 26, 2016 corrected their mischaracterization of Pat's house "based on owners appeal photos" [A1111] used in appeals from 2008 to present taken around May 7, 2009 inspection as stated in photo.

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. (emphasis added)

The mischaracterization is not corrected based on the Assessor's criteria --

ProVal and Marshall & Swift code sheets or the “Assessor Permit Copy” of the building permit. Nor is it corrected based on a physical inspection. And it was not corrected when these records were first used in appeals by Pat. Case 17-2-01438-3 is because these records did not work in appeals by Pat.

C. ASSESSOR’S DISCLOSURE OF VALUATION FACTORS

Real property valuation records are public records except for personal financial information – RCW 84.40.020. Real property valuation records are mandated to be produced upon request to owners of property and appellants in appeals – RCWs 84.40.030 and 84.48.150. The Assessor does not comply with these laws. The BTA states,

RCW 84.40.020 mandates that assessors make available for public inspection the listing of taxable real property and all supporting documents and records. RCW 84.48.150 mandates that, in anticipation of a county board hearing, assessors provide owners with comparable sales or other valuation criteria used to value the subject property upon request. [A1146]

14.2.5. Mr. Sporn’s adjusted price does not consider the value impact of the sale property’s significantly larger dock and boat lift, its road down to the waterfront (an improvement not found at the subject property), and its superior construction quality (average, compared with the subject’s average-minus construction). The Assessor’s office does not value docks, and not one of these factors appears on Mr. Sporn’s comparable sales **grid**. [A1151] (emphasis added)

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**. [A1152 No. 4] (emphasis added) RCW 84.40.150 is correctly 84.48.150.

The “September 30, 2013 filing” is the Assessor’s Answer to Real

Property Petition to the Spokane County Board of Equalization Petition No. BE-13-0103 (“BOE”) (“Answer”). The “grid” is the part of the Answer that is purportedly like a commercial appraisal – a market analysis of sold comparable properties adjusted to value the subject property. It is supposed to comply with Generally Accepted Appraisal Practices.³ An Answer is a custom prepared report for each appellant that is heard by the BOE – no settlement, no withdrawal. The properties presented in the Answer have nothing to do with the subject’s valuation; they are chosen to support the Assessor’s valuation. They are often not comparable properties. The Answer is the only Assessor production to appellants and does not comply with 84.48.150 – produce factors and addresses of properties used to value subject property. The “grid” as stated above changes facts to fit the Assessor’s valuation.

D. BTA CONCLUSIONS ABOUT ASSESSOR’S VALUATION

VALUATION FOR THE 2013 ASSESSMENT YEAR			
DOCKET NO. AND PARCEL NO.	VALUATION OF THE ASSESSOR AND COUNTY BOARD	CONTENDED VALUATION OF THE OWNER	VALUATION OF THE BOARD OF TAX APPEALS
13-179 17355.9014	Land: \$200,000 Impr: \$183,700 Total: \$383,700	Land: \$150,000 Impr: \$175,000 Total: \$325,000	Land: \$150,000 Impr: \$175,000 Total: \$325,000

CONCLUSION: The BTA found the Assessor did not comply with Washington’s Constitution, RCWs 36.21.015, 84.40.020, 84.40.030,

84.41.041, 84.48.150 and WACs 308-125 *et seq*, 458-07-015, 458-10-060.

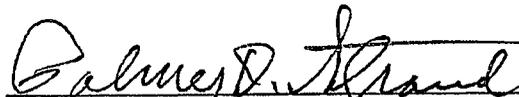
The Assessor does not produce public records because those records prove the Assessor is violating these laws.

Pat's appeal, 13-179, resulted in land valuation reductions for fifteen of her neighbors. But that appeal did not compel the Assessor to comply with the law. It did not change anything.

VII. RELIEF REQUESTED

Pat requests a penalty of \$100/day because the Assessor will not change unless punished for not changing. \$100/day for each PRA violation disclosed is punishment for change.

RESPECTFULLY SUBMITTED this 4th day of October, 2017.


Palmer D. Strand, Petitioner


Patricia N. Strand, Petitioner

CERTIFICATE OF SERVICE

I certify that on October 4, 2017 I served a true and correct copy of
Petitioner's Palmer D. and Patricia N. Strand's Supplemental Brief

Spokane County and
Spokane County Assessor
Prosecutor Binger
Civil Division of the Prosecutor's Office
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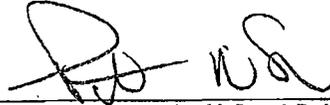
BY: Hand Delivery

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BY: U.S. mail for Attachments
(mailed 10/3/17)

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DATED this 4th day of October, 2017



Patricia N. Strand, Petitioner

PATRICIA STRAND - FILING PRO SE

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Transmittal Information

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Superior Court Case Number: 16-2-01079-7

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WASHINGTON STATE
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TO: Clerk of WA. Supreme Court
REGARDING: Identification of Attached Records
FROM: Patricia Strand, Petitioner SC 94313-3; COA 34722-2-III
DATE: October 3, 2017

This is the Appendix to Petitioner Strands Supplemental Brief, authorized September 6, 2017.
The brief will be emailed October 4, 2017.

Thank you for your assistance

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WASHINGTON STATE
SUPREME COURT

NO.94313-3

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APPENDIX TO SUPPLEMENTAL BRIEF

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Petitioner

APPENDIX

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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.)

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

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

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 1

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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.)

VERBATIM REPORT OF PROCEEDINGS
(Volume II Pages 197 - 397)
January 21, 2015 - Pages 197-322
January 22, 2015 (Partial Morning Session) Pages 323-397

BE IT REMEMBERED that on the 21st day of
January, 2015, the above-entitled cause continued 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
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Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 197

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

VERBATIM REPORT OF PROCEEDINGS
(Volume III Pages 398 - 514)
January 22, 2015 (Partial Morning Session) Pages 398-425
January 22, 2015 (Afternoon Session) Pages 425-514

BE IT REMEMBERED that on the 22nd day of
January, 2015, the above-entitled cause continued 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 J. 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

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Chief Deputy Assessor

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 398

VICKI HORTON/Direct

1 A. It was in the assessor's office.

2 Q. Okay. Prior to you, who was the assessor?

3 A. Ralph Baker.

4 Q. Your -- you're obviously aware that we're dealing with
5 a public records request today from the Strands; that's
6 correct?

7 A. Yes, I am.

8 Q. When did you become involved in that?

9 A. In January of 2011.

10 Q. That was -- What caused your involvement at that
11 point?

12 A. My chief deputy, Byron Hodgson, was handling public
13 records requests, and he keeps me informed of all of the
14 processes for them.

15 Q. Is that the date that you became the elected assessor?

16 A. Yes, it is.

17 Q. And prior to that date that you were elected, did you
18 have any involvement with these public records requests?

19 A. No.

20 Q. Can you describe how generally the office -- how
21 assessments take place in Spokane County?

22 A. Sure. Physical inspections are done once every six
23 years in a portion of the county. They go out and look at
24 the homes and the property and compare them to what we have
25 on our current records. They take that information, put it

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 100

VICKI HORTON/Direct

1 into ProVAL with their field notes, and they come up with
2 their value using that and the sales from the area.

3 Q. How is that value -- how is that created?

4 A. It is created from what we call ProVAL, with Marshall
5 & Swift tables. That gives us a base line, and then we'll
6 use the sales in the area to determine the market value.

7 Q. You said something about you put in ProVAL the field
8 notes. What -- where are field notes located?

9 A. They are located in ProVAL, in the system. The
10 appraiser will write them down in transitory notes, take
11 them back and put them into ProVAL. Then that is the
12 document that we use.

13 Q. Is that also -- where does -- the records in the
14 computer then are in the data base, I assume?

15 A. Correct.

16 Q. What form does that take? If you want to know what is
17 going on in the property, what the information is on the
18 property, where do you obtain that?

19 A. We go into ProVAL to obtain all the information. That
20 information is also on our website.

21 Q. Is that information contained in what would be called
22 property record cards?

23 A. Yes.

24 Q. So can you describe to me what the property record
25 card is?

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 101

1 A. Yes, I am.

2 Q. When the Strands request appraisal documents, what
3 records are retained -- what records does the assessor's
4 office have that would be responsive to that request?

5 A. The property record card.

6 Q. Why is that?

7 A. Because that is everything that we have on a parcel.
8 That is the only document that we keep. That shows
9 everything that we have done with that parcel, whether it
10 is -- value ladder or the value, the land value, the size,
11 bedroom, bathroom, everything about that parcel is on that
12 record card.

13 Q. What if somebody wanted to access inspection reports
14 and data analysis, whatever the nature?

15 A. Same thing; property record card.

16 Q. That is the document that all that is contained on?

17 A. Yes.

18 Q. What about -- what about records on, like, rosters of
19 Board of Equalization appeals?

20 A. That is held through the Board of Equalization.

21 Q. You don't maintain the records on your appeals?

22 A. We don't have records on appeals. We keep the
23 documents so the appraisers can look at them, but we are
24 not the major custodian.

25 Q. You don't have a roster of what's been up on appeal,

1 A. Correct.

2 Q. The -- Where would -- We heard testimony earlier this
3 morning that the property cards are generally two pages.

4 Do you recall that?

5 A. Yes.

6 Q. Can you tell us where on those pages one might look to
7 find different pieces of information?

8 A. Property record cards, if it is a small parcel, are
9 only two pages, but they can be up to four, five, six,
10 depending on how much information is out there, whether
11 they're commercial parcels or residential parcels.

12 Q. Okay. How are field notes kept on that property card?

13 A. They are added to appraisal notes on the front of the
14 card; on the bottom left corner.

15 (Discussion held off the record.)

16 MR. CATT: Okay. Nothing further at this time, Your
17 Honor.

18 THE COURT: Sure. Mr. Burns.

19 MR. BURNS: Thank you, Your Honor.

20 THE COURT: Whenever you are ready. Sure.

21 MR. BURNS: Good afternoon, Mrs. Horton.

22 THE WITNESS: Hello.

23 ///

24 ///

25 ///

BYRON HODGSON/Direct

1 believe it spoke of the fifth in a series of five
2 transmissions or installments, and she indicated she never
3 received any of the other four?

4 A. I don't have a recollection of it.

5 MR. CATT: Okay.

6 MR. BURNS: Thank you.

7 MR. CATT: May I approach, Your Honor?

8 THE COURT: Sure.

9 MR. CATT: What I have handed to Mr. Hodgson is Bate
10 stamp 833. And that shows that there was a June 15th, 2010
11 -- if you look at the lower half of that, Mr. Hodgson?

12 THE WITNESS: Yes.

13 Q. (By Mr. Catt) -- does that indicate to you there was
14 a June 15, 2010 response to her June 6, 2010 records
15 request?

16 A. Yes.

17 Q. To which apparently the upper part is, she comes back
18 with an issue concerning communications about what she is
19 wanting?

20 MR. CATT: May I approach again, Your Honor?

21 THE COURT: Yes.

22 MR. CATT: Your Honor, I have handed to the -- to
23 Mr. Burns and to Mr. Hodgson, courtesy copy to the Court, a
24 series of five e-mail exhibits. They are under the KB
25 stamp numbers: KB 3387, KB 3462, KB 3309, KB 3234 and

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 215

BYRON HODGSON/Direct

1 KB 3228.

2 Q. (By Mr. Catt) Mr. Hodgson, would you look at those?

3 Are those responses that at that time Kevin Best made
4 to Ms. Strand concerning her June 10th, 2010 public records
5 request?

6 A. Yes.

7 Q. Are there five -- five installments or a series of
8 five e-mails -- attachments -- that were indicated there
9 were attachments on them?

10 A. Yes, they are.

11 MR. CATT: Nothing further at this time, Your Honor.

12 THE COURT: Okay. Your witness, whenever you are
13 ready.

14 MR. BURNS: Thank you, Your Honor.

15 Morning, Mr. Hodgson

16 THE WITNESS: Good morning.

17

18 CROSS-EXAMINATION

19 BY MR. BURNS:

20 Q. Why don't we pick up right where we left off with
21 Mr. Catt.

22 Could you locate the plaintiff's exhibit notebook that
23 is labeled Inspection Reports?

24 I'm sorry, excuse me. I'm going to give you two
25 notebooks for now, sir, so we don't inundate you.

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 216

1 A. Yes. It would be part of -- part of the information,
2 yes.

3 Q. And just so we're clear -- I'm not sure I made the
4 record clear -- I'm looking at Exhibit 43, Page 776.

5 Are you looking at that page?

6 A. No, I'm not.

7 Q. I'm sorry. That is my error. I should have made my
8 question clearer. Doesn't matter. I just turned to that
9 page, Page 776 as an example to look at.

10 A. Okay. I'm at 7 -- P-43, 776.

11 Q. Okay. And then she indicates at the top of the page
12 that she received this from Kevin Best Wednesday,
13 July 14th, 2010; right?

14 A. Yes.

15 Q. And the print date is July 14, 2010; right?

16 A. Correct.

17 Q. The data on the left-hand side of the page is part of
18 what you are calling the inspection report, the left-hand
19 lower part of the page; right?

20 A. Yes.

21 Q. Part of what you call inspection report or field
22 notes; right?

23 A. Yes.

24 Q. Okay. And you told me earlier that she should be able
25 to recognize this as responsive to her requests for

BYRON HODGSON/Cross

1 inspection reports, and she should be able to recognize the
2 date by the date of the inspection; right?

3 A. Yes.

4 Q. And if we look to the other side of the page, the back
5 side of that page, we have data at the bottom of the page.

6 Do you see that; says "data collector date"?

7 A. Correct.

8 Q. Appraiser, date, neighborhood?

9 A. Yes.

10 Q. Supplemental card. Does the term "inspection date"
11 appear?

12 A. No.

13 Q. And that's terminology used on all of these property
14 record cards; right?

15 A. The card itself gives you the terminology.

16 Q. Right.

17 A. Terminology is -- inspection date, the date of the
18 collection of the data.

19 Q. Is there anything in the e-mails that Mr. Best sent to
20 Ms. Strand that we looked at previously that would advise
21 her that the data on the lower left-hand side of the page
22 is the inspection report data, and the date of inspection
23 is actually the collector date on the back side lower part
24 of the page; anything tell her that?

25 A. No. But I'm not sure why he would be explaining the

Joe Wittstock, RPR - Official Court Reporter
Spokane County Superior Court, Spokane, Washington 227



SPOKANE COUNTY SUPERIOR COURT

HAROLD D. CLARKE, III

JUDGE
DEPARTMENT 8

SPOKANE COUNTY COURTHOUSE
1116 W. BROADWAY, SPOKANE, WASHINGTON 99260-0350
(509) 477-5717 • FAX: (509) 477-5714 • TDD: (509) 477-5790
dept8@spokanecounty.org

June 19, 2015

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STRAND, PALMER and PATRICIA VS. SPOKANE COUNTY ETAL
No. 2014-02-01079-1 ~ Memorandum Decision

Dear Counsel:

This matter involves one part of a long-running dispute between the Strands and their disagreement with the Spokane County Assessor's Office as to the valuation of their property and as to various requests for public records from that office. It serves no interest here to recite the history of this disagreement and its resulting litigation except to note this instant case is but one chapter of this history.

In this lawsuit the Plaintiffs seek a determination from the Court that the Assessor's Office has violated the Public Records Act in failing to produce certain records. These record requests started in 2010 and carried into 2013. It is important to note, and was testified to at trial, the case only involves a portion of the public records requests made by the Strands.

As the Court understands the present request is for:

-
- 1) Inspection reports as to thirty eight separate parcels in Spokane County for the time period of 2007 to May 25, 2010;
 - 2) Appraisals for the assessment years of 2008 through 2012;
 - 3) Assessor's Roster of Appeals to the Board of Equalization;
 - 4) Assessor's Statistics on Appeals to the Board of Equalization and the Washington State Board of Tax Appeals.

This matter is governed by RCW 42.56, the Public Records Act (PRA). The PRA requires public agencies to make public records available for inspection unless the record falls within specific exemptions set out in the statute. The PRA is to be liberally construed to promote full access to public records.

Here, there is no question that the Spokane County Assessor's Office is an agency within the meaning of the PRA. No claim of exemption was asserted at trial. The issue litigated was whether the records requested existed, and if so, were they disclosed.

This is a public records request, not a discovery request under CR 26 made during litigation. This means the agency only has an obligation to produce records, not to supply explanations or change the manner in which records are kept to comply with legal requirements. This case has a flavor of Ms. Strand disagreeing with the mode and manner of inspections and appraisals and how those are recorded by the Assessor's Office. However, this is not a declaratory judgment action, or other litigation. For example, Plaintiff's Exhibit P15-134 has the appearance of an outline for a deposition. In any event, the fact that Ms. Strand does not agree with the format or the label of the produced document does not mean the document was not produced.

Unfortunately much of the trial centered around communication difficulties between the parties, making the matter confusing and hard to sort out. For example, the parties spent a great deal of time and energy arguing as to what constituted "inspection reports." The dispute on this issue continued after trial in the post-trial briefing. Some of these communication difficulties could have been resolved had there been some explanation given by the Assessor's Office as to their production of records. Whether this rises to the level of a PRA violation is a question in this matter. On the other hand, given the number and types of requests from the Strands, it is hard at times to keep straight what was a new request and what was an older request. At one point in the trial it was discovered that the County was sending periodic responses to a request that Ms. Strand asserts she had previously sent an e-mail directing the request be stopped. The County asserts they never received the e-mail.

The Court cannot dictate to the Strands how they should send these requests but will note the number of requests and the fact they are repeated and often included in different lists of requests to make the decision of compliance (or lack thereof) to be extremely difficult at times. The Court merely makes a note of this as it may relate to possible penalties should a violation of the PRA be found.

As to the inspection reports for the parcels in question, some of the communication difficulties start right away in response to Ms. Strand's June 10, 2010 request. The Assessor responded on June 25, 2010 to the request by sending "property record cards." The Assessor asserts these cards reflect all of the information requested, including "inspection reports," which according to the Assessor occupy a portion of the card. It is speculative as to where this case would have gone had the response to the request told Ms. Strand that the inspection reports were contained in the property

records cards, but at least some of the communication difficulties would have been avoided. As noted, this theme repeats itself in this case.

Beyond the difficulty with the communication as to what was being produced, Ms. Strand now argues (post-trial) that the date on the Residential Valuation Record does not constitute an "inspection report" as mandated by statute and regulation. Additionally, Ms. Strand alleges the dates shown on the card do not match with dates the property was inspected, as may be evidenced by certain photographs found on the Assessor's website.

As to this last point, Ms. Strand has moved to reopen the record and to admit into evidence a number of photographs she has obtained from the Assessor's website. Ms. Strand requests these be admitted to demonstrate that the inspection dates on the property record cards are not correct. The County has objected.

The information (the photographs) was accessible to Ms. Strand for some time before trial. In fact, Ms. Strand was familiar with and had viewed the records on the website for some time. This was not evidence that was hidden or just became available. In fact, Ms. Strand has obviously spent many hours preparing her case and is well aware of the contents of her claims. The point of the PRA is for the public to get records. If Ms. Strand can get the records (photographs) from the Assessor's website, then her request is satisfied. In any event, the Court did not have before it a request for photographs but for inspection reports and appraisals. For these reasons, the Motion to Re-open is denied.

Ms. Strand asserts the "property record card" does not constitute an inspection report as mandated by statute or regulation. She also asserts the inspection dates as noted on the card cannot be accurate. Additionally, Ms. Strand takes the position that the requested reports have a number of parts (including such things as photographs as noted above) that were never produced.

Regardless, the issue of the production of the inspection report remains. The Assessor's Office made a number of responses entitled "property record cards." At no time did they designate these as "inspection reports" until January of 2015 during trial.

Here, the Court finds the documents that the Assessor's Office produced did respond to this request, albeit there is controversy and disagreement as to labeling and what is included in the request. The Court holds there is no violation as to this request.

The Court does find a violation of the PRA given the slowness of the initial response. [Fifteen (15) days as opposed to five (5)].

As to appraisal records, these were requested on March 19, 2012. The County asserts these were actually requested in June and July of 2010, and that this wasn't a new request as labeled. This only highlights the communication issues between the parties. They are not able to agree when requests are made for the first time or as a renewed

request. This request was for thirty eight (38) parcels and included the years 2008 to 2012. The initial response to the request was March 20, 2012. The parties continued a back and forth with e-mail exchanges. Ms. Strand indicates she made seven (7) requests between March of 2012 and April of 2013 in these exchanges.

The County takes the position that the appraisal reports are contained in the "property record cards" as discussed above. The Strands take the position that they were provided data cards that were previously printed (the print dates are from a previous request) and they may not be the actual appraisals. In other words, they wanted newly printed appraisals.

The request (Exhibit P15-132) states "improvement data and residential valuation for each property in table 1 for assessment years 2008 through 2012." The parties went back and forth as to the meaning of this request. On its face the Court notes it does not ask for newly printed appraisal information

In any event, by July of 2012 Ms. Strand acknowledges getting all of the requested records for 2011 and 2012, all but one record for 2010, two out of thirty eight appraisals for 2009 and none for 2008. She also received the information for all thirty eight parcels for 2007 even though not requested. The County asserts all of the appraisals that they keep as records on the property record cards were produced.

The issue here again seems to be one of communication. Ms. Strand wants the appraisals (contained on the property record cards) to be produced in a particular way, and the Assessor produced them in a different way. There was not an explanation by the Assessor as to the why or how the records were produced.

The Court holds that despite the dispute as to the nature of the production, the documents as requested were produced.

The third and fourth requests by Ms. Strand involve essentially the same category of information. The "Roster of appeals to the Board of Equalization" was requested by Ms. Strand on September 13, 2013 (item #4) for the time period January 1, 2010 to September 13, 2012. The request was timely acknowledged on September 13, 2012.

Other than the acknowledgment of the overall request of September 13, 2012 (the request had a number of subparts) the County did not respond any further to the request. At trial, the County presented evidence that this information was held by the Board of Equalization. At no time did the Assessor's Office advise the Strands that this was the situation. They were not directed to the Board for information.

The testimony at trial also established individual appraisers keep their own rosters. This was never disclosed to Ms. Strand or offered to her. In short, nothing was done in response to this.

Here, although it may have been easier and faster for Ms. Strand to simply have made

the request of the Board of Equalization, the fact remains that there were records available as to the request that should have been made available to the Strands. This is a violation of the PRA.

The fourth request was for "Assessor's statistics on appeals to the Board of Equalization and the Washington State Board of Tax Appeals." The Assessor asserts these are not records it maintains, but has at times compiled statistics on an ad hoc basis. The Strands point to an e-mail from 2010 showing at least a one-time compilation of these statistics, and an exhibit showing stats of appeals from an unknown year.

As with the previous request discussed above, the Assessor's Office gave no response for a period of two years other than to acknowledge the request. In September of 2014 the Assessor's office advised Ms. Strand they did not keep these records. The Court remains puzzled as to why the Assessor's Office did not tell Ms. Strand that the records are not kept as an ordinary course of business and refer her to the Board of Equalization. Perhaps the volume and repeated requests caused them not to focus on this.

The Court cannot find the record in this fourth request is maintained on any sort of an on-going basis. If the Exhibit (#11903) was produced on an ad hoc basis in 2014 it should have then been produced to Ms. Strand at that time. Given the passage of time since the initial request the failure to do so is simple negligence.

As to the third and fourth request the County has raised the issue of whether the Statute of Limitations RCW 42.56.550(6) applies. There was not a claim of exemption, nor was there a production on a partial or installment basis. The Court holds the Statute of Limitations does not apply to these claims.

The parties may submit a memorandum as to their position on penalties and fees, if any, given the Court's decision. These submittals are due by Friday, July 10, 2015 at 3:00 p.m.

Sincerely,

Harold D. Clarke, III
Superior Court Judge

HDC/lss/kjw

From: Best, Kevin [KBEST@spokanecounty.org]
Sent: Friday, June 25, 2010 4:24 PM
To: 'afbpng@fastlane-i.com'
Cc: Emacio, James; Arkills, Ron; Baker, Ralph; Hodgson, Byron; Hollenback, Joseph
Subject: Strand 6-10-10 Public Records Request Response
Attachments: Strand 6-10-10 PRR inspection dates.xls (PRINTED REVERSE SIDE)

Dear Mr and Mrs Strand,

Due to the size of the attached document, this is the fifth and final in a series of five emails I am sending in response to your 6-10-10 public records request. The attached responds to para 3 of your request. I am now considering your 6-10-10 public records request, closed.

Sincerely,

Kevin E. Best
Chief Deputy Assessor
509-477-5902
kbest@spokanecounty.org

parcel	appraiser	inspection date	parcel	appraiser	inspection date
17173.0117	102	11/20/2003	17355.9014	102	3/11/2004
17173.0117	102	10/21/2008	17355.9014	102	4/15/2010
17225.0416	102	3/25/2004	17355.9015	102	3/11/2004
17225.0416	102	10/29/2008	17355.9015	102	4/15/2010
17225.0420	102	3/25/2004	17355.9016	102	3/11/2004
17225.0420	102	10/29/2008	17355.9016	102	4/15/2010
17274.9110	102	3/4/2004	17363.9043	102	3/11/2004
17274.9110	102	4/14/2010	17363.9043	102	4/15/2010
17275.9017	102	3/4/2004	17363.9044	102	3/16/2004
17275.9023	102	3/4/2004	17363.9044	102	4/15/2010
17276.9099	102	3/4/2004	26201.0922	100	5/10/2006
17276.9099	102	4/15/2010	26201.0923	100	5/10/2006
17276.9100	102	3/4/2004	26201.0923	113	8/12/2008
17276.9100	102	4/15/2010	27323.0108	102	4/9/2004
17276.9101	102	3/4/2004	27323.0108	102	3/23/2010
17276.9101	102	4/15/2010			
17352.9006	102	3/11/2004			
17352.9006	102	4/15/2010			
17352.9007	102	3/11/2004			
17352.9007	102	4/15/2010			
17352.9017	102	3/11/2004			
17352.9017	102	4/15/2010			
17352.9018	102	3/11/2004			
17352.9018	102	4/15/2010			
17352.9019	102	3/11/2004			
17352.9019	102	4/15/2010			
17352.9020	102	3/11/2004			
17352.9020	102	4/15/2010			
17352.9021	102	3/11/2004			
17352.9021	102	4/15/2010			
17352.9022	102	3/11/2004			
17352.9022	102	4/15/2010			
17354.0101	88	10/11/2002			
17354.0101	102	2/10/2004			
17354.0101	102	4/15/2010			
17354.0102	102	2/10/2004			
17354.0102	102	4/15/2010			
17354.0103	102	2/10/2004			
17354.0103	102	4/15/2010			
17354.0104	102	2/10/2004			
17354.0104	102	4/15/2010			
17354.0105	102	2/10/2004			
17354.0105	102	4/15/2010			
17355.9010	102	3/11/2004			
17355.9010	102	4/15/2010			
17355.9011	102	3/11/2004			
17355.9011	102	4/15/2010			
17355.9012	102	3/11/2004			
17355.9012	102	4/15/2010			
17355.9013	102	3/11/2004			
17355.9013	102	4/15/2010			

17274.9110 MARGITAN ALLAN & GINA T
 14404 W CHARLES RD,
 NINE MILE FALLS, WA 99026-9659

Neighborhood Number
 231720

Neighborhood Name
 SHORS: RNGE AREA 35-27-41

TAXING DISTRICT INFORMATION
 Jurisdiction Name Spokane County
 Area 001
 Routing Number 6

Owner	Consideration	Transfer Date	Deed Book/Page	Deed Type
KONDAUR CAPITAL CORP	250000	02/01/2010	2010001071	
WILSON, TRICIA	0	08/21/2007	200714377	QC
BOND, DREW A & CAROL A	555000	08/10/2007	200714376	SW
BOND, MARION G	0	09/18/2002	200215690	QC
BOND, MARION G	0	09/18/2002	200615102	SW

Valuation Record

Assessment Year	2004	2004	2006	2007	2008	2010	2010
Reason for Change	Reval	B of E	Reval	Reval	Reval	Correction	Reval
Posted True Tax	L 123600	98880	98880	98880	98880	400000	200090
	I 81100	81100	81100	114200	124500	98600	90700
	T 204700	179980	195780	213080	524500	298690	290790
Assessed Value	L 123600	98880	98880	98880	98880	400000	200090
	I 81100	81100	96900	114200	124500	98600	90700
	T 204700	179980	195780	213080	524500	298690	290790

Site Description
 Topography

Public Utilities

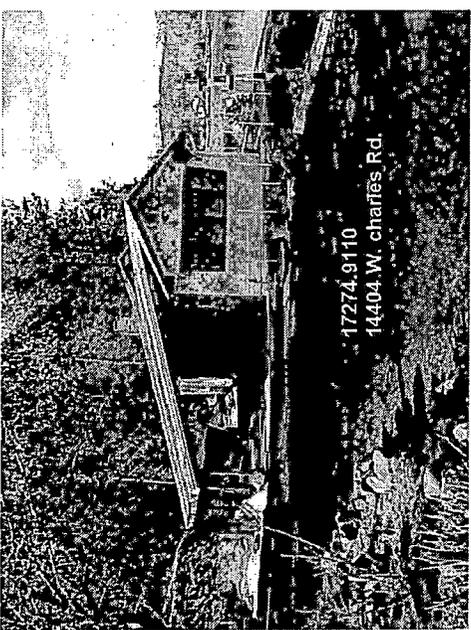
Street or Road

Neighborhood

Zoning

Lot Acres: 0.00

KB 3394



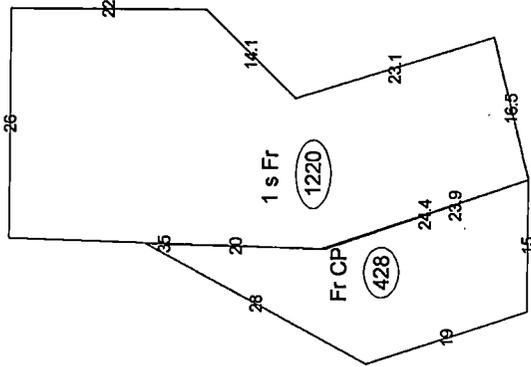
Land Size			
Rating, Soil ID - or - Actual Frontage	Acreage - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
T1FE	6.1800		6 -20%
Fronts Enhancement #1			

Physical Characteristics

Style: 41 Ranch 750-999 0 bsmt
 Occupancy: Single family
 Story Height: 1
 Finished Area: 1220
 Attic: None
 Basement: None
 ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available
 FLOORING
 Slab 1.0
 Base Allowance 1.0
 EXTERIOR COVER
 Wood siding 1.0
 INTERIOR FINISH
 Paneling 1.0

KB 3395

ACCOMMODATION
 Finished Rooms 4
 Bedrooms 2
 HEATING AND AIR CONDITIONING
 Primary Heat: Electric baseboard
 Lower Full Part
 /Bsmt 1 Upper Upper
 PLUMBING
 # TF
 3 Fixt. Baths 1 3
 Kit Sink 1 1
 Water Heat 1 1
 TOTAL 5
 REMODELING AND MODERNIZATION
 Amount Date



Special Features

Description
 D : Remod 1958
 Fireplace,
 Range & oven combination

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D G01	DWELL ICP	1.00	1	Fair	1948	1948	AV	1220
01	DETGAR	0.00	1	Good-	2002	2002	AV	428
		0.00	1				AV	2088

DIBLER FAMILY TRUST
13416 W CHARLES RD,
NINE MILE FALLS, WA 99026-9608

Printed 06/25/2010

Neighborhood Number
231720

Neighborhood Name
SHORS: RNGE AREA 35-27-41

TAXING DISTRICT INFORMATION

Jurisdiction Name
Spokane County

Area
001

Corporation
USA

Routing Number
6

Site Description
Topography

Public Utilities

Street or Road

Neighborhood

Zoning

Acres:
0.0000

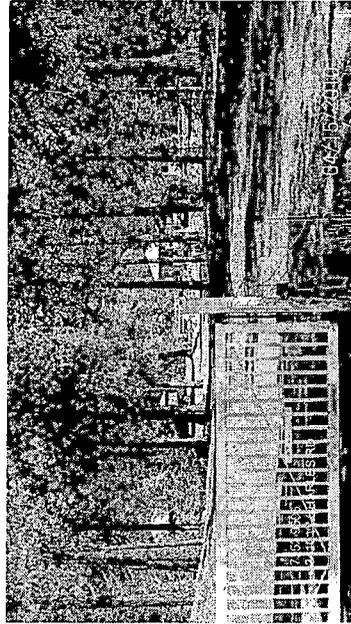
KB 3406

Transfer of Ownership
Owner
DIBLER, GLENN E
0 03/24/1997 9700 3249 WD

Consideration Transfer Date Deed Book/Page Deed Type

Valuation Record

Assessment Year	2004	2005	2006	2007	2008	2009	2010
Reason for Change	Reval	B of E	Reval	Reval	Reval	B of E	Reval
Posted True Tax	L 130800	100720	100720	100720	100720	189570	118180
	I 120000	120000	142700	172500	172500	172500	160100
	T 250800	220720	243420	273220	362070	290680	278280
Assessed Value	L 130800	100720	100720	100720	100720	189570	118180
	I 120000	120000	142700	172500	172500	172500	160100
	T 250800	220720	243420	273220	362070	290680	278280



Land Size

Rating, Soil ID - or - Actual Frontage	Acres - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Land Type Fronts Enhancement #1 TIFE	6.5400	9	-238

Physical Characteristics

Style: 42 Ranch 1000-1499 0 bsmt
 Occupancy: Single family

Story Height: 1
 Finished Area: 2462
 Attic: None
 Basement: Full

ROOFING
 Material: Comp sh medium
 Type: Hip
 Framing: Std for class
 Pitch: Not available

FLOORING
 Slab B
 Sub and joists 1.0
 Base Allowance B, 1.0

EXTERIOR COVER
 Wood siding B, 1.0

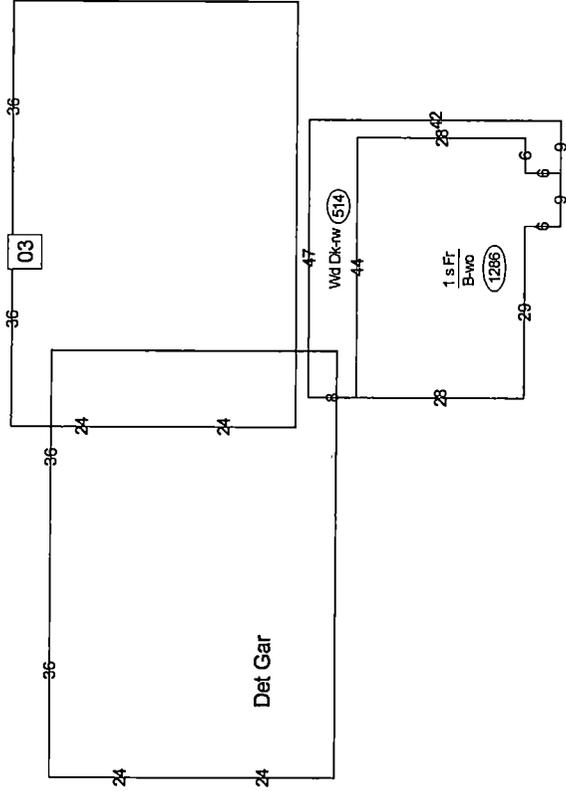
INTERIOR FINISH
 Drywall 1.0

ACCOMMODATION
 Finished Rooms 7
 Bedrooms 4
 HEATING AND AIR CONDITIONING
 Primary Heat: Heat pump Full Part
 Lower /Bsmt 1 Upper 0
 Air Cond 1176 1286 0 0

PLUMBING
 # TF
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra FIXT 1 1
 TOTAL 9

REMODELING AND MODERNIZATION
 Amount Date

KB 3407



Printed 06/25/2010

Special Features

Description

D : Fireplace,
 Range & oven combination

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D	DWELL	1.00		Avg	1974	1974	AV	2572
02	DETGAR	0.00	1	Avg	1974	1974	AV	864
03	MACHINE	10.00	1	Fair	1993	1993	AV	1536

BLAIR THOMAS
13508 W CHARLES RD,
NINE MILE FALLS,, WA 99026-9608

Neighborhood Number
231720
Neighborhood Name
SHORS: RNGE AREA 35-27-41
TAXING DISTRICT INFORMATION
Jurisdiction Name
Spokane County
Area
001
Corporation
USA
Routing Number
6

Site Description

Topography
Public Utilities
Street or Road
Neighborhood
Zoning:
L
0
Acres:
3408

KB 3408

Transfer of Ownership
Owner
19950 09/10/1974 7410 5929 **
Consideration Transfer Date Deed Book/Page Deed Type

Valuation Record

Assessment Year	2000	2004	2006	2006	2007	2008	2010
Reason for Change	Ascend Asmt	Reval	Reval	Correction	Reval	Reval	Reval
Posted True Tax	L 41400 115200 156600	L 127400 126800 254200	L 127400 151800 279200	L 127400 151800 279200	L 127400 181500 308900	L 241100 181500 422600	L 241100 167700 408800
Assessed Value	L 115200 156600	L 126800 254200	L 127400 151800	L 127400 150400	L 127400 181500	L 241100 181500	L 241100 167700 408800



Land Size

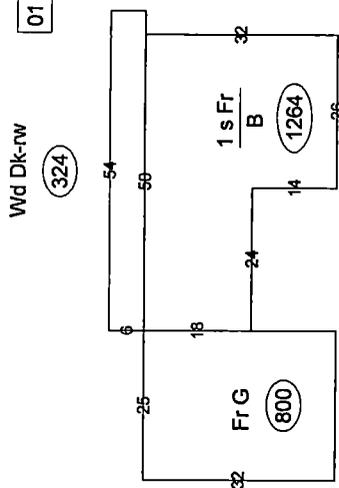
Land Type	Rating, Soil ID - or - Actual Frontage	Acres - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Fronts Enhancement #1	T1F6	6.3700		

Physical Characteristics

Style: 42 Ranch 1000-1499 0 bsmt
 Occupancy: Single family
 Story Height: 1
 Finished Area: 2212
 Attic: None
 Basement: Full
 ROOFING
 Material: Comp sh medium
 Type: Hip
 Framing: Std for class
 Pitch: Not available
 FLOORING
 Slab B
 Base Allowance B, 1.0
 EXTERIOR COVER
 Brick
 Wood siding 1.0 B
 INTERIOR FINISH
 Drywall 1.0

ACCOMMODATION
 Finished Rooms 7
 Bedrooms 4
 HEATING AND AIR CONDITIONING
 Primary Heat: Hot water or steam
 Lower Full Part
 /Bsmt 1 Upper Upper
 PLUMBING
 # TF
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat - 1 1
 Extra Fixt 2
 TOTAL 10
 REMODELING AND MODERNIZATION
 Amount Date

KB 3409



Special Features

Description
 D : Fireplace

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D G01 01	DWELL ATTGAR POLEBLDG	1.00 0.00 10.00	1	Avg Fair	1976 1993	1976 1993	AV AV AV	2528 800 1800

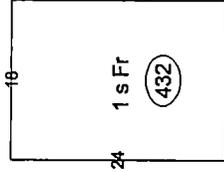
Physical Characteristics

Style: 42 Ranch 1000-1499 0 bsmt
 Occupancy: Single family
 Story Height: 1
 Finished Area: 432
 Attic: None
 Basement: None
 ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available
 FLOORING
 Slab 1.0
 Base Allowance 1.0
 EXTERIOR COVER
 Wood shake 1.0
 INTERIOR FINISH
 Drywall 1.0

KB 3411

ACCOMMODATION
 Finished Rooms 3
 Bedrooms 1
 HEATING AND AIR CONDITIONING
 Lower Full Part
 /Bsmt 1 Upper Upper
 PLUMBING
 # TF
 3 Fixt. Baths 1 3
 Kit Sink 1 1
 TOTAL 4

REMODELING AND MODERNIZATION
 Amount Date



Special Features

Description

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D	DWELL	1.00		Cabin	1954	1954	F	432

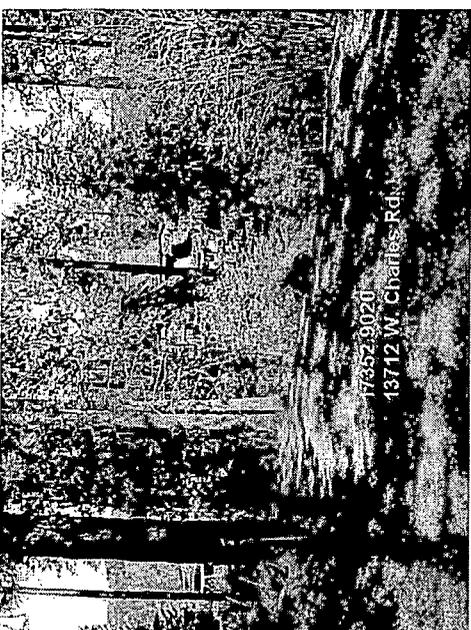
MC DONALD TERRANCE M & EDNA
 13712 W CHARLES RD,
 NINE MILE FALLS,, WA 99026,
 Neighborhood Number
 231720
 Neighborhood Name
 SHORS: RNGE AREA 35-27-41
 TAXING DISTRICT INFORMATION
 Jurisdiction Name Spokane County
 Area 001
 Corporation USA
 Routing Number 6

Transfer of Ownership	Owner	Consideration	Transfer Date	Deed Book/Page	Deed Type
	W. E. D. INVESTMENTS, INC	695000	09/12/2008	200811668	QC
	JENSEN, DEDRIA B	621439	04/13/2007	200706421	QC
	BRESNEHAN, DAVID P & D GAIL	255000	07/21/2003	200314649	SW
		75000	12/04/1985	8531 7885	**
		139000	12/03/1985	8531 7675	**

Assessment Year		2004	2006	2007	2008	2009	2009	2010
Reason for Change		Reval	Reval	Reval	Reval	Reval	NC	Reval
Posted True Tax	L	104000	104000	104000	104000	206000	296130	296130
	I	132200	161900	188100	188100	188100	188100	272800
	T	236200	265900	292100	292100	394100	484230	568930
Assessed Value	L	104000	104000	104000	104000	206000	296130	296130
	I	132200	161900	188100	188100	188100	188100	272800
	T	236200	265900	292100	292100	394100	484230	568930

Site Description
 Topography
 Public Utilities
 Street or Road
 Neighborhood
 Zoning
 Acres: 0.0000
KB 3418

Valuation Record				Land Size		
Rating, Soil ID - or - Actual	Frontage	Effective Frontage	Reval	Acreeage - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
T1FE		5.2000				
Fronts Enhancement #1						



Printed 06/25/2010

Physical Characteristics

Style: 51 1+ Story 1000-1499 0 bsmt
 Occupancy: Single family
 Story Height: 1.5
 Finished Area: 2966
 Attic: None
 Basement: 3/4

ROOFING
 Material: Wood shingles / Shake
 Type: Gable
 Framing: Std for class
 Pitch: Not available

FLOORING
 Slab B
 Sub and joists 1.0, 1.5
 Base Allowance B, 1.0, 1.5

EXTERIOR COVER
 T 111 plywood 1.0
 Wood siding B, 1.5

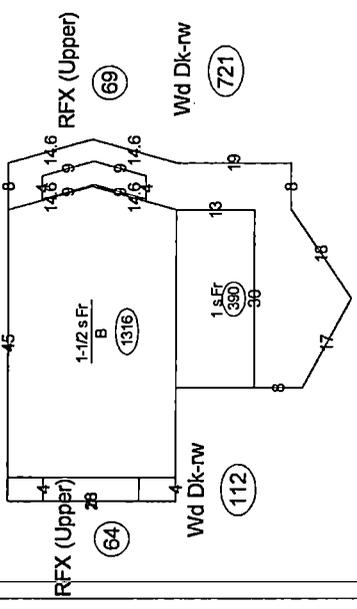
INTERIOR FINISH
 Drywall 1.5
 Paneling 1.0

ACCOMMODATION
 Finished Rooms 10
 Bedrooms 4
 Formal Dining Rooms 1
 HEATING AND AIR CONDITIONING
 Primary Heat: Electric baseboard
 Lower Full Part
 /Bsmt 1 Upper Upper

PLUMBING
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 1
 TOTAL 9

REMODELING AND MODERNIZATION
 Amount Date

KB 3419



Special Features

Description
 D : Built-in Dishwasher,
 Garbage disposer, Fireplace,
 Range & oven combination

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D	DWELL	1.00		Avg	1975	1975	G	4338

DAHLIN PETER
 13012 W CHARLES RD,
 NINE MILE FALLS,, WA 99026,
 Neighborhood Number
 231720
 Neighborhood Name
 SHORS: RANGE AREA 35-27-41
 TAXING DISTRICT INFORMATION
 Jurisdiction Name Spokane County
 Area 001
 Corporation USA
 Routing Number 6

Transfer of Ownership

Owner	Consideration	Transfer Date	Deed Book/Page	Deed Type
SENN, BRUCE & JUDY	0	06/26/2001	200110250	RC
SENN, BRUCE M AND JUDY A	270000	06/26/2001	200109274	RC
SENN, BRUCE M	0	07/01/1994	9401 0903	QC
	95000	05/14/1984	8429 0382	**
	20000	10/29/1976	7614 4921	**

Assessment Year	1999	2000	2004	2006	2007	2008	2010
Reason for Change	Reval	Ascend Asmt	Reval	Reval	Reval	Reval	Reval
Posted True Tax	L 126300	0 35100	108000	108000	108000	108000	212000
	I 126300	126300	109500	136700	167300	167300	146900
	T 126300	161400	217500	244700	275300	379300	358900
Assessed Value	L 0	0 35100	108000	108000	108000	108000	212000
	I 0	126300	109500	136700	167300	167300	146900
	T 0	161400	217500	244700	275300	379300	358900

Valuation Record

Assessment Year	1999	2000	2004	2006	2007	2008	2010
Reason for Change	Reval	Ascend Asmt	Reval	Reval	Reval	Reval	Reval
Posted True Tax	L 126300	0 35100	108000	108000	108000	108000	212000
	I 126300	126300	109500	136700	167300	167300	146900
	T 126300	161400	217500	244700	275300	379300	358900
Assessed Value	L 0	0 35100	108000	108000	108000	108000	212000
	I 0	126300	109500	136700	167300	167300	146900
	T 0	161400	217500	244700	275300	379300	358900

Site Description

Topography
 Public Utilities
 Street or Road
 Neighborhood

3442
 Acres:
 0.0000



Land Size

Land Type	Rating, Soil ID - or - Actual Frontage	Acreage - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Fronts Enhancement #1	TIFE	5.4000		

Physical Characteristics

Style: 42 Ranch 1000-1499 0 bsmt
 Occupancy: Single family

Story Height: 1
 Finished Area: 2275
 Attic: None
 Basement: Full

ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available

FLOORING
 Slab B
 Sub and joists 1.0
 Base Allowance B, 1.0

EXTERIOR COVER
 Stucco B, 1.0

INTERIOR FINISH
 Drywall 1.0

ACCOMMODATION
 Finished Rooms 8
 Bedrooms 4

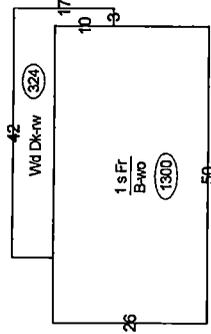
HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air-gas
 Lower Full Part
 /Bsmt 1 Upper Upper
 Air Cond 975 1300 0 0

PLUMBING
 # TF
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 1
 TOTAL 9

REMODELING AND MODERNIZATION
 Amount Date

KB 3443



Special Features

Description

D : Fireplace, Fireplace - gas

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D 02	DWELL DETGAR	1.50 0.00	1	Avg AVG-	1977 1981	1977 1981	G AV	2600 1440

Transfer of Ownership		Consideration	Transfer Date	Deed Book/Page	Deed Type
Owner					
SONTAG, DAVID R & CHERYL	0	05/09/1997	9700	5654	WD
SONTAG, H O	200000	05/08/1997	9700	5653	WD
		05/08/1997	9700	5509	WD

Neighborhood Number
231720

Neighborhood Name
SHORS: RNGE AREA 35-27-41

TAXING DISTRICT INFORMATION

Jurisdiction Name Spokane County
Area 001
Corporation USA
Routing Number 6

Assessment Year	Valuation Record			
	2000	2004	2005	2006
Reason for Change	Ascend Asmt	Reval	Correction	Reval
Posted True Tax	L 15500 I 26400 T 41900	85800 67300 153100	80000 80200 160200	100000 80200 180200
Assessed Value	L 15500 I 26400 T 41900	85800 67300 153100	80000 80200 160200	100000 80200 180200
				2007
				2008
				2010
				Reval
				210800
				100800
				311600
				210800
				100800
				311600

Site Description
Topography

Public Utilities

Street or Road

Neighborhood

Zoning

Lev Acres:
0.0000

KB 3774

Land Size			
Rating, Soil ID - or - Actual Frontage	Acreege - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Land Type Fronts Enhancement #2			



MAYNE STEPHEN/ZIDEK-MAYNE SUSA
 0 ADDRESS UNKNOWN
 NINE MILE FALLS, WA 99026-9647

Neighborhood Number
 222645

Neighborhood Name
 7MILE: PLAT - SEVEN MILE AREAS

TAXING DISTRICT INFORMATION
 Jurisdiction Name Spokane County
 Area 001
 Corporation USA
 Routing Number 2

Transfer of Ownership

Owner Consideration Transfer Date Deed Book/Page Deed Type

MCLELLAN, TOM & PATTY 190000 04/26/2007 200706789 SW

MOORE, PENELOPE S 200000 01/27/1996 9600 2495 WD

Site Description
 Topography
 Public Utilities
 Street or Road
 Neighborhood
 Zoning:
 Level Acres:
 0.0000

KB 3778

Valuation Record

Assessment Year	1999	2000	2006	2006	2007	2008	2010
Reason for Change	Reval	Ascend Asmt	Reval	Reval	Reval	Reval	Reval
Posted True Tax	L	0	10400	10360	10360	10360	171600
	I	0	0	0	0	0	0
	T	0	10400	10360	10360	189900	171600
Assessed Value	L	0	10400	10360	10360	189900	171600
	I	0	0	0	0	0	0
	T	0	10400	10360	10360	189900	171600

Land Size

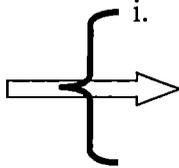
Land Type	Rating, Soil ID - or - Actual Frontage	Acreage - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Standard Lot #1				0 488

From: Oesterheld, Frank A. (FOESTERHELD@spokanecounty.org)
Sent: Fri 4/24/15 3:33 PM
To: 'pat strand' (pnstrand@hotmail.com)
Cc: Hodgson, Byron (BHODGSON@spokanecounty.org)
1 attachment: Ratio Procedures Manual.pdf (429.3 KB)

Dear Mrs. Strand,

Thank you for your recent request for clarification. As there is no request for identifiable records, this email is for information purposes only and not a response to a public records request in accordance with RCW 42.56. Although the Public Records Act does not require us to explain the meaning of the records we provide, please find below brief clarifications of the items enumerated in your email.

- 1.) Response #1 – The answers to these questions are complex, so we have included a manual from the Department of Revenue explaining the terms and procedures.
 - a. AFF: Excise affidavit number.
 - b. LUC: Land Use Code
 - c. AVR: Assessed Value, Regular. See attached Sales Ratio Study manual.
 - d. AVR Total: See attached Sales Ratio Study manual.
 - e. “Less 1%” and “Ratio”: See attached Sales Ratio Study manual.
- 2.) Response #2
 - a. There are no records describing the parameters for “no view, water view, and water front” because the meaning of the terms is self-evident. Furthermore, Mr. Hodgson has explained them to you on a number of occasions.
 - b. Item 1: There are no public records that explain the meaning of Proval codes and acronyms. Therefore this is, essentially, a request for information. The Public Records Act does not require agencies to respond to requests for information.
 - c. Item 2: Marshall & Swift cost tables are internal to the Proval software, which is protected by an end-user license agreement (EULA). It is proprietary information and will not be released under any circumstances. We have explained this to you on numerous occasions.
 - d. Items 3, 5, and 6: We have never denied that records exist for these items. Quite the opposite, in fact. We have provided thousands of pages of documents that satisfy each one of them, many delivered more than once and customized for your use. They may not look the way you want them to look, but we cannot help that. The Public Records Act requires us to release records that we generate during the course of business; we have done this. We firmly and unequivocally assert that the answers to every one of your questions can be found in the records we have provided.
- 3.) Response #3
 - a. We have been exceedingly clear on these points but in the interests of providing fullest assistance, I will reiterate:
 - i. (1g) – We have provided all the records in our possession. All data gleaned from on-site inspections is immediately transcribed into Proval and becomes part of the “notes” field on the property record card, which becomes the official public record. Since on-site notes exactly parallel the data in the “notes” field, they are typically discarded unless there is a compelling reason to keep them.
 - ii. (1a) – See (1g).
 - iii. (1c) – No such records exist.



From: Oesterheld, Frank A. (FOESTERHELD@spokanecounty.org)
Sent: Fri 4/24/15 3:33 PM
To: 'pat strand' (pnstrand@hotmail.com)
Cc: Hodgson, Byron (BHODGSON@spokanecounty.org)
1 attachment: Ratio Procedures Manual.pdf (429.3 KB)

- iv. (1e) – We provided a link to Building and Planning Department’s online permit search page. While the Public Records Act, which was passed in 1972, did not fully anticipate future technological advances, subsequent case law has affirmed that providing a link to a search page is a perfectly acceptable response to a public records request. In fact, agencies are encouraged to provide online portals to as many records as possible.
- v. (1f) – See (1g).
- vi. (1h) – It is likely that this information arose from a conversation with someone in the Auditor’s Office. There almost certainly is a record that will answer the title question, but we do not have it. However, you can easily obtain it from the Spokane County Auditor’s office.

As I stated in my April 17, 2015 email, we have released all the responsive records in our possession. Consequently, no further records related to your previous requests will be forthcoming because we have nothing to send you. We will, however, gladly review any new requests for records we have not already released. As always, do not hesitate to call or email if you have any questions.

Sincerely,
Frank Oesterheld, MA
Appraisal Support/Public Records
Spokane County Assessor’s Office
(509) 477-5960

Re: Response from Spokane County Assessor to April 14, 2015 PRR
Oesterheld, Frank A. <FOESTERHELD@spokanecounty.org>
Date: Fri 4/17/2015 3:33 PM
To: 'pat strand' <pnstrand@hotmail.com>;
Cc: Hodgson, Byron <BHODGSON@spokanecounty.org>;
Dear Mrs. Strand,

In accordance with RCW 42.56, this email is a response to your April 14, 2015 public records request.

Thank you for your thoughtful and through response. As I wrote in my April 9, 2015 email, however, our office is confident that over the past five years we have produced all the responsive records in our possession. We are not, as you put it, “playing hide-and-peek with records”; we simply have nothing left to give you. We have on a number of occasions attempted to explain the relevance of what we have produced and how it satisfies your requests, but were rebuffed each time. We are not withholding anything. We are not attempting to deceive you. Rather, there is a profound understanding gap wherein your requests trigger a production of whatever responsive records we generate, which do not appear in the format you want, sparking a frustrated and caustic response from you. The main point of contention seems to be your assertion that these records merely *substantiate* the Assessor’s valuation rather than *establishing* it. What you fail to understand is that *the same data we use to establish the valuation is what we use to substantiate it*.

As I have previously written, I understand the frustration. These are complex records generated within the context of a very specific and specialized workflow, and by systems specially-built to accommodate it. We have tried time and again to explain them to you, even though we are not required to by statute, to no avail. You are right to point out the Public Records Act’s broad and strongly-worded mandate for transparency in government. We have great respect for the Act and a deep understanding of its purpose and the evolution of its substantiating case law – in fact, I have a graduate degree and years of experience in Washington State records and the Public Records Act, both as an archivist and a records manager. All of this combined forms the basis for our confidence that we have done everything we can for you. We are prepared to explain our actions in court if need be.

For the sake of clarity, the following records that you have request **do not exist**:

- **Appraiser’s on-site notes and sketches of their observations.** Any such documentation is immediately transcribed into the “notes” field of the Proval property record card, which becomes the official public record. Hand-written notes and sketches are retained only when they contain unique information with immediate and obvious bearing on the case at hand. This workflow more than satisfies our statutory obligation to accurately and transparently document the appraisal process and adheres closely to established retention rules.
- **Pre-inspection reports that appear to be an appraisal.** We do not generate any such record, either for site inspection or later valuation work. You seem sure that these reports exist, and even indicate employees who are supposed to have created them (Jay Sporn, Vicki McCuiston, and Vicki Horton). I have personally interviewed everyone involved in your case, and no one has anything matching your description or anything like it.
- **Pictures that are both on-site and aerial.** We have no on-site photos other than what we have posted on the County Assessor’s website. We have already provided pictometry.
- **Building permits for new and/or remodeled construction.** These can be quickly and easily obtained from the [Spokane County Building and Planning website](#). Because Spokane County values transparency so highly, many of its agencies have created these kinds of portals specifically to make it as easy as possible to access public records.
- **R[F]ield/appraisal notes input to a post-inspection appraisal.** We do not know what you are referring to.

Re: Response from Spokane County Assessor to April 14, 2015 PRR
Oesterheld, Frank A. <FOESTERHELD@spokanecounty.org>
Date: Fri 4/17/2015 3:33 PM
To: 'pat strand' <pnstrand@hotmail.com>;
Cc: Hodgson, Byron <BHODGSON@spokanecounty.org>;

pg 2

- **“Sales Analysis Report.”** Although I was not present at the hearing that day, the brief discursive context you provide suggests that Mrs. Horton is speaking in broader terms than you suggest. She is referring to an element of our workflow, not a specific record that we produce during the appraisal process. The creation and stratification of existing sales is, in fact, a multi-step process, most of which takes place inside Proval. This is why we sent you the raw sales data (including “valid” and “invalid” sales), so that you could sort and stratify it any way you wish. We have, in addition, sent you all of the relevant neighborhood files, which contain all of the sales analysis data.
- **The “clouded title” issue.** If such a record exists, it must be obtained from the Spokane County Auditor’s office. No such document exists to our knowledge.

No requests have been ignored. Indeed, on many occasions we have responded multiple times in an attempt to ensure that you had the records you were asking for. Again, our methodical and thorough production work is the basis for our certitude that we have satisfied your numerous requests as completely as we are able.

Consequently, as no responsive records exist, the request is now closed. As always, please feel free to call or email with any questions.

Sincerely,
Frank Oesterheld, MA
Appraisal Support/Public Records
Spokane County Assessor’s Office
(509) 477-5960

SUBJECT: Response to Public Records Request, Spokane County Assessor
Oesterheld, Frank A.

DATE: Thu 4/9/2015 3:32 PM

TO: 'pat strand' <pnstrand@hotmail.com>;

Cc: Hodgson, Byron <BHODGSON@spokanecounty.org>;

Dear Mrs. Strand,

In accordance with RCW 42.56, this is a response to your April 7, 2015 public records request.

Your request is essentially a reiteration of the last one for which we provided not only the responsive records, but a comprehensive explanation of how we were satisfying each element of the request. As our office has already released all the responsive records in our possession and closed out the request, no other records will be forthcoming.

Although we are not required to explain the meaning of the records we have provided, in the interest of providing fullest assistance we will make one last attempt to answer the questions you raised.

- 1.) The “sales analysis report” you have requested was satisfied with the neighborhood report, which gives the basis for our statistical analysis. In fact, it corresponds closely with the King County report you included as attachment 2. Do bear in mind, however, that King and Spokane Counties satisfy their respective assessment obligations differently even though both adhere to a mass-appraisal methodology. While their workflow may resemble ours in some ways, in many others it does not. Consequently, it is unrealistic to expect the Spokane County Assessor’s Office to produce the same records as the King County Assessor’s Office.
- 2.) The Pictometry pictures are copyrighted by Pictometry under a user license agreement; Spokane County does not own the images. The best we can do is export the images from the Pictometry website (internal to the County) at the resolution available to us. With respect to “onsite pictures,” we have provided everything we have. There are no “onsite” images other than what we have posted on the County Assessor’s website.
- 3.) We have no “pre-inspection appraisals, pre-inspection reports, appraiser notes ... [or other] documents associated with appeals.” We have already released everything with the BOE or BTA appeal packet(s). Once we turn that packet over to the BOE/BTA, that agency becomes the custodian of the official records. If you need another copy, please file a public records request with the County BOE or the State BTA.
- 4.) As we have repeatedly informed you, the property record card provides the data that supports the valuation of any particular property. Indeed, Mrs. Horton’s comments quoted on page 3 of your 35-page public records request support this assertion.
- 5.) Taken as a whole, the 2010 – 2014 neighborhood reports do, in fact, reveal “trends of increasing or decreasing values of land (without improvements) and land-with-houses.” We are aware that they are complex but they are generated to serve our workflow, not to be easily comprehensible by the public.
- 6.) This is a new request and cannot be added to an existing one. We will gladly address it after you file a new public records request.

We understand that these are highly technical and complex materials that are difficult for a layperson to understand. We cannot help that. The records we provided may not be exactly what you asked for, but they are as close as we can get given our workflow and the way our systems work.

SUBJECT: Response to Public Records Request, Spokane County Assessor
Oesterheld, Frank A.
DATE: Thu 4/9/2015 3:32 PM
TO: 'pat strand' <pnstrand@hotmail.com>;
Cc: Hodgson, Byron <BHODGSON@spokanecounty.org>;

(page 2)

Until now we have provided far more than the Public Records Act requires in an attempt to satisfy your requests. We have created records and endeavored to explain them, responded to repetitive requests by re-formatting records to suit your needs (which often complicated matters rather than clarifying them), and even allowed controlled access to copyrighted materials. We have, in other words, more than satisfied our obligations under RCW 42.56. We are confident that we have acted exhaustively, diligently, and in good faith, and are prepared to explain our actions in court if need be.

To be clear, we will not provide any other records pursuant to this request because we have none to give. Any further requests for these same materials, no matter how they are worded, will receive the same answer. However, the Spokane County Assessor's Office will be glad to consider requests for **new materials not covered by previous requests (if any such materials exist)**.

Please let me know if you have any questions.

Sincerely,
Frank Oesterheld, MA
Appraisal Support/Public Records
Spokane County Assessor's Office
(509) 477-5960

From: **Oesterheld, Frank A.** (FOESTERHELD@spokanecounty.org)
 Sent: Fri 3/27/15 3:49 PM
 To: pnstrand@hotmail.com
 Cc: BHODGSON@spokanecounty.org
 Dear Ms. Strand,

NOTE: Text appearing below was in 'Red'
 BTA appeals must be requested from the state Board of Tax Appeals or accessed online.

In accordance with RCW 42.56, this email is in response to the public records request you filed on March 2, 2015. You may download the requested records from the County's FTP site in the "Assessor" folder.

The table below indicates the parts of your request for which we have provided records, the parts for which we could not provide records because the records did not exist, are statutorily exempt, or for which our statutory obligations are satisfied another way. For example, current and past Spokane County building permits are accessible online, which fully satisfies the Building and Planning Department's obligation to make those records available for public inspection. You also requested "a record of structures not valued by the assessor's office" (our emphasis). The Assessor's Office has no statutory obligation to provide records of structures or buildings not valued (see RCW 84.40.030[c]) nor, indeed, are we able to generate such a report given the operating parameters of Proval. In the interests of fullest assistance, however, we have endeavored to include such information wherever possible.

Because it encompasses two discreet but overlapping issues, your request is somewhat difficult to address. Field notes, applied cost tables (which is the only way they are available, as Marshall and Swift's internal tables are embedded in the software), and any adjustments are clearly shown in the property record cards for each parcel. This is the precise meaning of item number 6 of the Horton affidavit, page 2 of 4, which states that "[t]he Assessor's Office stores data, including cost tables, inspection reports, sales analysis reports, field notes, and appeal data electronically." Onsite pictures are available online, but we have also provided the pictometry for each parcel for the requested years.

In an effort to provide the most comprehensive information possible, our office has also included the full neighborhood reports for each of the requested years. These exhaustive reports include most of the historical and statistical data you have requested. We are attempting to satisfy your other requests either with other elements of this response, or with other public records requests you have filed with our office.

As we are confident that this thorough search has uncovered all responsive records, we consider this records request closed. However, please feel free to call or email should you have any further questions.

Parcel	Records Requested	Provided		Notes
		Yes	No	
17274.9110				
	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record cards.
	Pre/post inspection appraisals downloaded for inspection		X	Pre-inspection report?
	Schedules of cyclical inspection		X	No such record exists
	Other inspection records	X		See neighborhood reports
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals after 2005. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	Dock Count: 1			

17352.9006	Pictometry	X		
	Onsite Pictures		X	Available online
	Onsite/Offsite Notes	X		See property record card "notes"
	Sketches	X		See property record cards
	Pre/post inspection appraisals downloaded for inspection		X	No such record exists
	Schedules of cyclical inspection		X	No such record exists
	Other inspection records	X		See neighborhood reports
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals after 2009. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	Dock Count: 1			
17352.9007	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record cards
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals	X		BOE appeals from 2010 and 2011. BTA appeals must be request from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	Dock Count: 1			
17352.9020	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)

	BOE/BTA Appeals	X		BOE appeal from 2011. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
	Structures not valued			Dock Count: 1
17355.9012	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals on record. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
	Structures not valued			Dock Count: 1; covered boat house with lift: 1
17355.9028	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals on record. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
	Structures not valued			None.

17363.9043	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals on record. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	None.			
26201.0922	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card. Home was built in 2010; 2011 is the first year for which a property record card is available.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals		X	No BOE appeals on record. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	None.			

27323.9054	Pictometry	X		
	Onsite Pictures		X	Available online.
	Onsite/Offsite Notes	X		See property record card "notes."
	Sketches	X		See property record card.
	Pre/post inspection appraisals downloaded for inspection		X	No such records exist.
	Schedules of cyclical inspection		X	No such records exist.
	Other inspection records	X		See neighborhood reports.
	Sales records and analysis from 1/1/10 to the present	X		See neighborhood reports. Mr. Hodgson has also provided these in a previous records request (STRAND20143280002)
	BOE/BTA Appeals	X		BOE appeal from 2010. BTA appeals must be requested from the state Board of Tax Appeals or accessed online.
	All other records showing basis for land and structure value changes from 1/1/10 to the present	X		See neighborhood reports.
Structures not valued	None.			

Frank Oesterheld, MA
 Appraisal Support/Public Records
Spokane County Assessor's Office
 (509) 477-5960

Proval Notes, 17274.9110 -

DOCK:

05/12/2014 (JS119) Found land value to be extremely low during ReVal audits, Corrected

Dock Count: 1

Field Book# 00033A RGE

Fire: 3

UNIM: 3.92

Proval Notes, 17352.9006

5/95 AUDIT, REMOVE FUNC.SEE BOOK NOTE #64

06/20/2013 (JS119) Re-analyzed land values based upon new notice call from owner. Applied -20% Land Influence (topography) for steep access waterfront. The same adjustment was also applied to 17352.9007 See also 17355.9016 which has a value reflecting its quality water frontage.

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. Only comps available were waterfront.

DOCK:

Dock Count: 1

Field Book# 00034A RGE

FIRE: 5

IMP: 6.54

MIMP: 1999: SHP

93007497 – PHONE

1996 INFORMATION

5/95 AUDIT, REMOVE FUNC.SEE BOOK NOTE #64

Proval Notes, 17352.9007

5/95 AUDIT, REMOVE FUNC.-5%, SEE BOOK NOTE #64
06/20/2013 (JS119) Re-analyzed land values based upon new
notice call from adjacent property owner (17352.9007). Applied
-20% Land Influence (topography) for steep access waterfront.
See also 17355.9016 which has a value reflecting its quality
water frontage.

6/13/11 Tom called about his value going back up from what
the BOE gave him last year.

6/10/11 MLS201025894 listed at \$565,000

315' frontage, 20 x 24 cabin, covered boat slip with lift. Deede
boat launch access. 30 x 60 shop.

Filed with state board to hear appeal.

1/6/11 BOE ruled in favor of appellant for a value of \$375,000,
land value \$241,100 and imp \$133,900. For tax year 2011.

Appeal BE-10-1516

6/20/06 (102) Changed bathroom count from 3 to 2.

Old cabin is down below near waterfront.

Appeal Information

BE-11-1469 » Larry Splater » 2012 » 07/01/2011

BOE sustained assessed value

DOCK:

Dock Count: 1

Field Book# 00034A RGE

FIRE: 5

IMP: 6.37

MIMP: 1999: SHP

1999: PLG

93007270 - GRD 4 PER LETTER

1996 INFORMATION

5/95 AUDIT, REMOVE FUNC.-5%, SEE BOOK NOTE #64

Proval Notes, 17352.9020

5/95 AUDIT, REMOVE 5% FUNC, SEE BOOK NOTE #64

Appraisal Notes

8/16/10 Inspect with owner, needs roof, leaking, causing interior problems, some additions sinking, foundation problems, no insulation, added functional deprec. until remedied.

3/09 MLS 28011227 Need to measure sometime if access possible. Added sq. footage to basement and MF to match MLS. Appears from MLS photos to be an A-frame with several additions.

Also added shop and lean-to.(Est. year built)
360' lake frontage, View.

Field Book# 00034A RGE

FIRE: 5

IMP: 5.2

1996 INFORMATION

5/95 AUDIT, REMOVE 5% FUNC, SEE BOOK NOTE #64

Proval Notes, 17355.9012

DOCK

Dock Count: 1

Field Book# 00034A RGE

04/10/2013 (JS119) MLS review; Valid sale at \$345K, 27 DOM.

Contract sale. 365FT of waterfront with covered boat dock and lift. Changed to heat pump.

FIRE: 5

IMP: 5.4

Proval Notes, 17355.9028

Appraisal Notes

8/11/10 Add DTG from permit 10002609

7/12/04 (102) This parcel was coded T1NE and should have been TO.

4/19/08 Change grade and condition per MLS photo's, RDF-Custom home by Architect Jon Saylor-very nice inside. Still way below sale of \$552,000, no recent land sales in this area, a land influence for seclusion and private meadow??

Field Book# 00034A RGE

FIRE: 3

IMP: 6.3

Proval Notes, 17363.9043

Appraisal Notes

7/12/04 (102) This parcel was coded T1NE and should have been TO.

High bank, current access to water is from adjacent parcel.

Field Book# 00034B RGE

FIRE: 5.6

IMP: 1

MIMP:

1999: MDG

MH BARRINGTON

MOBH:

BARRINGTN, Serial: S5141, Doc: E97-05654

UNIM: 5.6

Proval Notes, 26201.0922

Field Book# 00367 OP

01/12/2015 (JS119) Internet review. #201418306 sale at \$490K FSBO? Been inside here, VG- quality warranted. Huge upgrades including superinsulated, raised basement ceilings, extensive hard surface upgrades.

04/30/2013 (JS119) Owner called regarding wrong SF. Inspected and measured on 03/22/2013 and corrected all data. Note that the land values have changed as a result of 2013 ReVal analysis of all Spokane River/Long Lake areas w/ Samantha & Cami.

8/17/11 - 07/13/11 102 (ls) Permit: 10004675 Filed: 10/12/2010 RESIDENCE W/GARAGE - GAS Value: 189347 - ADDED NEW SFR BY ESTIMATION #112

4/18/08 MLS. Unique riverfront property located on the Centennial Trail! Build your dream home on this nearly one acre parcel with 150 feet of navigable Spokane River frontage. Bring your hiking boots, mountain bikes or horses. This property is juststeps away from Riverside State Park. Gas, power and phoneavailable. Purchaser to verify all information. Seller financingavailable. 113

FIRE: 1

R1SL: SEG-CHILD

Seg Note:

3-16-11 217 Per ACO 20101049 boundary line adjustment 26201.0922 & 26201.9044 continued parent parcels no change in values updated assessor description & sq ft; appraiser to review & post

Proval Notes, 27323.9054

Appraisal Notes

3/26/12 MLS 201013243 active listing \$349,000

3/26/10 MLS info-250' prime frontage, listed @ \$395,000 down from \$625,000

Appeal BE-10-1082 mailed stip val, land value raised by mistake, the value could go up next reval if this sells and .9057 sells.

Field Book# 00071A RGE

FIRE: 3.5

TO10: PARCEL SEGGED NOTICE SENT

Multiple Listing Service

4-24-13 JPS #94

Updated per MLS# 201013243, listed @ \$379,000.

From: Oesterheld, Frank A. <FOESTERHELD@spokanecounty.org>
Sent: Monday, September 18, 2017 10:30 AM
To: pat strand; Horton, Vicki; Hodgson, Byron
Subject: RE: DEC/29/16 public records request

Mrs. Strand,

In accordance with RCW 42.56, this is a response to the public records request you filed on September 16, 2017 as an addendum to your December 29, 2016 request.

1.) Where is the list of all inspections?

We do not maintain a “list of inspections” aside from the Final Review reports and property record cards, both of which feature inspection dates for residential property and have been provided. Commercial inspection dates are available on the property record cards unless the parcel is vacant land. Because no such record exists, your request is denied.

2.) Please produce all of the Assessor’s records documenting the destruction of these ‘inspection records’ – aka destruction logs. The requested inspection records are from 1/1/12 through the date the dates they were produced. The destruction logs should cover the destruction of these records. Because I do not know the language you use to identify inspection records please be specific in identifying the language for the record to the destruction logs.

Notes that appraisers take in the field are transcribed into Proval – which is the official record of inspection – when the Appraiser returns from the field. The notes are then discarded. Because field notes fit the definition of “Records Documented as Part of More Formalized Records,” they fall into the category of “transitory records,” so an entry on the destruction log is not required. Please see the CORE retention schedule version 4.0, page 161, which is available here. Because no such records exist, your request is denied.

You also requested that we use our database “to generate a list of all inspection dates from 1/1/12 through the date the dates are produced.” This would constitute the creation of a custom record. The Public Records Act does not require agencies to create custom records or reformat existing records to suit a requester’s purposes. Accordingly, your request is denied.

Please let me know if you have any other questions.

Sincerely,
Frank Oesterheld
Executive Assistant to Assessor Vicki Horton
Spokane County Assessor’s Office
(509) 477-5960



**Local Government Common Records Retention Schedule (CORE)
Version 4.0 (May 2017)**

This schedule applies to: All Local Government Agencies

Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of all local government agencies relating to the common functions of the management of the agency, and management of the agency’s assets, finances, human resources and information resources. It is to be used in conjunction with the other approved schedules that relate to the functions of the agency.

All current approved records retention schedules can be accessed online at: <http://www.sos.wa.gov/archives/recordsretentionschedules.aspx>.

Disposition of public records

Public records covered by records series within this records retention schedule must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of local resources.

Public records designated as Archival (Permanent Retention) or Non-Archival (with a retention period of “Life of the Agency” or “Permanent”) must not be destroyed. Records designated as Archival (Appraisal Required) must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency’s policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with chapter 42.56 RCW. Such public records must be managed in accordance with the agency’s policies and procedures for public records requests.

In addition to the minimum retention requirements specified in this schedule, there may be additional (longer) retention requirements mandated by federal, state and/or local statute, grant agreement, and/or other contractual obligations.

Revocation of previously issued records retention schedules

All previously approved disposition authorities for records that are covered by this retention schedule are revoked, including those listed in all general and agency unique retention schedules. Local government agencies should take measures to ensure that the retention and disposition of public records is in accordance with current approved records retention schedules.

Authority

This records retention schedule was approved by the Local Records Committee in accordance with RCW 40.14.070 on May 18, 2017.

Signature on File

For the State Auditor: Cindy Evans

Signature on File

For the Attorney General: Matt Kernutt

Signature on File

The State Archivist: Steve Excell



Local Government Common Records Retention Schedule (CORE)
Version 4.0 (May 2017)

REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	December 16, 2008	Consolidation of existing records series common to all local government agencies (from all local government general schedules) into a single records retention schedule. No changes to records series titles, descriptions, retention periods, disposition authority numbers (DANs), or archival designations. EXCEPTION: All duplicate DANs have been assigned new DANs. New series relating to Electronic Imaging Systems (EIS) source documents (DAN GSS0-09-14).
2.0	January 28, 2010	Complete revision of Information Management function. New Records Conversion activity created. Library records series transferred from Local Government General Records Retention Schedule (LGGRS) Version 5.0 and updated. Electronic Information Systems activity completely revised and placed in Asset Management function. New archival designations introduced in all new and revised records series. (Definitions can be found in the Glossary.) Revision numbers have been added to all Disposition Authority Numbers (DANs). A new section, Records with Minimal Retention Value, covers records previously covered by GSS0-02 (which has been discontinued). Removed "Secondary Copy" and "Remarks" columns in all activities with new and revised records series. Also removed extraneous notes about revisions and corrections in all records series.
2.1	July 29, 2010	Records series in the Risk Management/Insurance and Legal sections (covering accidents/incidents, guardian permission for minors, and claims for damages) have been revised. The Industrial Insurance (workers' compensation) section has been updated and consolidated, and a new series covering LEOFF 1 claims has been added. GSS0-01-11 (covering contracts and agreements) has been updated to include legal agreements of all kinds, such as liability waivers, hold harmless agreements, insurance waivers, etc. Two new series covering agency strategic plans have been added. A new series covering Superior Court source records (which have been reproduced) has been added. An obsolete records series relating to public disclosure requests has been discontinued.
2.2	December 15, 2011	Critical updates based on user feedback/input. 36 pages removed. 77 records series discontinued, 34 revised, and 28 added. 31 existing series relating to financial transactions have been consolidated into 2 new series: Financial Transactions – General , and Financial Transactions – Bond, Grant and Levy Projects . 19 existing series relating to meetings and hearings have been consolidated into 2 existing and 4 new series. Added "Designations" column; removed "Item No.", "Secondary Record Copy", and "Remarks" columns. (Some remarks have been added to description as "Notes".) All records series relating to purchasing have been moved to Financial Management/ Purchasing. The Contracts and Agreements section has been updated/enhanced, and a new Training section has been added to cover agency-provided training. (These and many more changes are detailed in the Revision Guide.)
3.0	November 29, 2012	Complete revision of the Asset Management function. 34 new series; 7 series transferred in from LGGRS Version 5.2; 87 series revised; and 78 series discontinued. Multiple activities restructured and several new activities added including: Elections (Elected Officials, Initiatives and Referenda); Emergency Planning; Response and Recovery; and, Local Government Legislation. (All changes are detailed in the Revision Guide.)
3.1	December 18, 2014	Added new series (GS2014-030) to urgently address the payment card Sensitive Authentication Data issue. Three additional series added (GS2014-029, GS2014-031, and GS2014-032); one discontinued (GS2010-085); and 11 revised/updated. Also, corrections made to 11 DAN revision numbers (e.g., "Rev. 0") (All changes are detailed in the Summary of Changes.)



**Local Government Common Records Retention Schedule (CORE)
Version 4.0 (May 2017)**

Version	Date of Approval	Extent of Revision
3.2	August 20, 2015	One records series modified. GS2014-030 renamed Financial Transactions – Sensitive Cardholder Data and description modified to include primary account/credit card number (PAN) as well as all Sensitive Authentication Data (SAD). Exclusions on p.90 & 91 updated. (No Summary of Changes.)
3.3	October 27, 2016	Minor revisions to the “Agency Management – Meetings and Hearings” and “Records with Minimal Retention Value (Transitory Records)” sections.
4.0	May 18, 2017	Complete revision of Human Resource Management, Legal Affairs (Agency Management), and Payroll (Financial Management) . IMPORTANT: Disposition authority for legal advice/opinions provided by the agency attorney (or outside counsel) is granted <i>with the DAN for the records to which the advice relates</i> , whether specified in each individual records series or not. EMPLOYEE refers to any individual who performs tasks or assumes responsibilities <i>for or on behalf of the agency</i> , whether paid or unpaid (e.g., appointed, volunteer, contract, temporary, etc.) This definition applies <u>only</u> in relation to legal disposition authority and does <u>not</u> refer to legal employment status. 16 records series added; 63 revised; and 98 discontinued. (All changes are listed in the Summary of Changes.)

For assistance and advice in applying this records retention schedule,

please contact Washington State Archives at:

recordsmanagement@sos.wa.gov

or contact your Regional Archivist.

<http://www.sos.wa.gov/archives/>

PHYSICAL CHARACTERISTICS

Style: 58 1+ Story 1800-2299
 Occupancy: Single family

Story Height: 1-5
 Finished Area: 3736
 Attic: None
 Basement: 1/2

ROOFING

Material: Comp sh medium
 Type: Gable
 Framing: Std for Class
 Pitch: Not available

FLOORING

Slab B
 Sub and joists 1.0, 1.5
 Base Allowance 1.0, 1.5
EXTERIOR COVER
 Cement fiber (Hardi B 1.0, 1.5
 Masonry B

INTERIOR FINISH

ACCOMMODATIONS
 Finished Rooms 4
 Bedrooms 2
 Family Rooms 1

HEATING AND AIR CONDITIONING

Primary Heat: Heat pump Full Part
 Lower / Bsmt 1 Upper Upper

PLUMBING

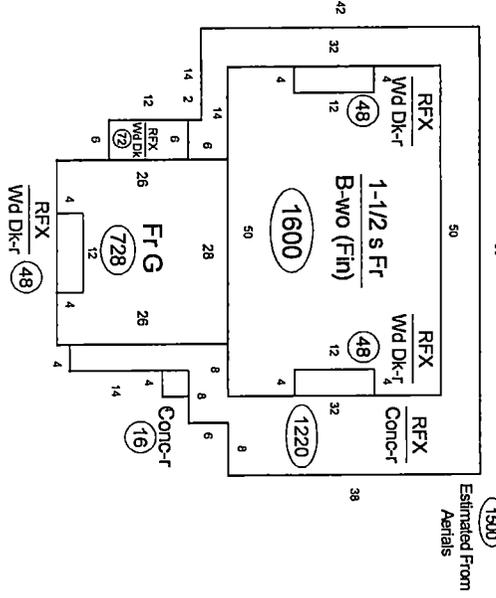
3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 1
TOTAL 9

REMODELING AND MODERNIZATION

Amount Date

IMPROVEMENT DATA

Dock Boat House



Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	1600	1.0	1600	160530
1 Wood frame	1600	1.5	556	25440
4 Concrete block	1600	Bsmt	1600	46770
	0	Crawl	---	0
TOTAL BASE				232740
Row Type Adjustment				1.00%
SUB-TOTAL				232740
0 Interior Finish				21310
0 Ext Livg Units				0
0 Basement Finish				53740
0 Fireplace(s)				0
Heating				12400
Air Condition				0
Frame/Siding/Roof				2160
Plumbing Fixt: 9				12950
Other Features				10500
SUB-TOTAL ONE UNIT				345800
SUB-TOTAL 0 UNITS				345800

Description	Value	Garages	Integral	Act Garage	Att Garages	Bsmt Garage	Ext Features	SUB-TOTAL	Quality Class/Grade	GRADE ADJUSTED VALUE
Exterior Features	7650							1580	Good	388400
CONCP-R	18430							730	Good	388400
REFX/	1720							1580	Good	388400
WDDK	1090							730	Good	388400
REFX/	180							730	Good	388400
CONCP-R	1580							730	Good	388400
WDDK-R	730							730	Good	388400
REFX/	730							730	Good	388400
WDDK-R	1580							730	Good	388400
REFX/	730							730	Good	388400
CONCP	6600							6600	Good	388400

(LCK: 100.00)

SPECIAL FEATURES

Description	Value
D :BASIC	5250
BASIC	5250
G02:E	0

SUMMARY OF IMPROVEMENTS

ID	Use	Stry Const	Year Const	Year Eff	Base Rate	Feat-ures	Adj Rate	Area	Computed Value	Phys Obsol	Market %	Value
D	DWELL	0.00	2012	2012	0.00	Y	0.00	4800	388400	2	80	32100
G02	ATTGAR	0.00	2012	2012	29.02	Y	29.02	26x 28	21130	7	0	12200

Folder: 172749110 subsolder: Property Record Card
File: 2015PRC(Stip) 172749110
PER STRAND values not on Assessor's website 'Assessed Value' tables

Data Collector/Date Appraiser/Date Neighborhood Supplemental Cards
 Neigh 231720 AV TOTAL IMPROVEMENT VALUE 44300

01

(LCM: 100.00)

SPECIAL FEATURES

Description	Value
01 : E	0

SUMMARY OF IMPROVEMENTS

Folder: 172749110 subsolder: Property Record Card
File: 2015PRC(Stip) 172749110
PER STRAND values not on Assessor's website 'Assessed Value' tables



Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards
119 08/25/2014	119 07/31/2014	Neigh 231720 AV	TOTAL IMPROVEMENT VALUE 12700

17352.9006

DIBLER FAMILY TRUST

13416 W CHARLES RD

Printed 09/01/2017 Card No. 1 of 1

511

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 17352.9006
Parent Parcel Number

Property Address 13416 W CHARLES RD

Neighborhood 231720 SHORS: RNGE AREA 35-27-41

Property Class 511 5- Household, single family

TAXING DISTRICT INFORMATION

Jurisdiction COU

Area 001

Corporation USA

District 0920

Routing Number 6

Site Description

Topography:

Public Utilities:

Street or Road:

Neighborhood:

Zoning:

Legal Acres: 6.5400

OWNERSHIP
DIBLER FAMILY TRUST
13416 W CHARLES RD
NINE MILE FALLS, WA 99026-9608

TRANSFER OF OWNERSHIP

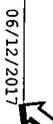
Date 03/24/1997 DIBLER, GLENN E

BK/Pg: 9700, 3249 \$0

RESIDENTIAL



VALUATION RECORD



Assessment Year	05/03/2013	06/20/2013	05/04/2014	05/02/2015	05/04/2016	09/29/2016	06/12/2017
Reason for Change							
VALUATION							
Assessed Value	246200	142900	148200	170800	180800	180800	180800
	389100	339860	345160	327000	345000	334700	348600
	246200	196960	196960	170800	180800	180800	180800
	142900	142900	148200	156200	164200	153900	167800
	389100	339860	345160	327000	345000	334700	348600
	196960	196960	196960	170800	180800	180800	180800
	142900	142900	148200	156200	164200	153900	167800
	389100	339860	345160	327000	345000	334700	348600

LAND DATA AND CALCULATIONS

Land Type	1 Fronts Enhancement #1	Rating Soil ID	Measured Acreage	Table Effective Depth	Prod. Factor Depth Square Feet	Base Rate	Adjusted Rate	Extended Value	Influence Factor	Value
	6.5400		1.00	27645.26	27645.26			180800		180800

Sep/1/17 PropertyRecordCards
Assessment Year 2017

Supplemental Cards
MEASURED ACREAGE 6.5400

Supplemental Cards
TRUE TAX VALUE 180800

Supplemental Cards
TOTAL LAND VALUE 180800

ACCE: 5/95 AUDIT, REMOVE FUNC. SEE BOOK NOTE #64
09/29/2016 (JS119) Slip received, posted.
09/28/2016 (JS119) Inspect for appeal on 09/27/16. Corrected data and values on outbuildings, although home is built in the late 1970s it much more resembles and 1960s-built home. Lowered quality grade to AVG-. Sent Slip to Vicki M.
04/26/2016 (JS119) Reval Inspection update. Adjusted land tables. Removed negative influence as this has deeded access to 17355,9016 park area at waters edge.
06/20/2013 (JS119) Re-analyzed land values based upon new notice call from owner. Applied -20% Land Influence (topography) for steep access waterfront. The same adjustment was also applied to 17352.9007 See also 17355.9016 which has a value reflecting its quality water frontage.
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

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS
 Style: 47 Ranch 1000-1499
 Occupancy: Single Family
 Story Height: 1
 Finished Area: 2462
 Attic: None
 Basement: Full

ROOFING
 Material: Comp sh medium
 Type: Hip
 Framing: Std for class
 Pitch: Not available

FLOORING
 Slab B
 Sub and Joists 1.0 B, 1.0
 Base Allowance B, 1.0

EXTERIOR COVER
 Wood siding B, 1.0
 INTERIOR FINISH
 Drywall 1.0

ACCOMMODATIONS
 Finished Rooms 6
 Bedrooms 3
 Fireplaces: 1

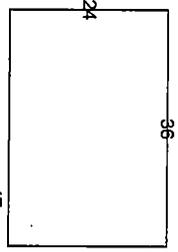
HEATING AND AIR CONDITIONING
 Primary Heat: Heat pump
 Lower Full Part
 /Bsmt 1 Upper Upper

PLUMBING
 # 6
 3 Fixt. Baths 2
 Kit Sink 1
 Water Heat 1
 Extra Fixt 1
 TOTAL 9

REMODELING AND MODERNIZATION
 Amount Date

17352.9006
 Property Class: 511
 13416 W CHARLES RD

03



Det Gar

02

Construction	Base Area	Floor Area	Finished Area	Sq Ft	Value
1 Wood frame	1286	1.0	1286	116870	
6 Concrete	1286	Bsmt	1176	33430	
		0 Crawl	----	0	
TOTAL BASE				150300	
Row Type Adjustment				1.00%	
SUB-TOTAL				150300	
Exterior Features					
0 Interior Finish				0	
0 Ext Livg Units				0	
0 Basement Finish				28990	
0 Fireplaces(s)				3525	
Heating				8270	
Air Condition				0	
Frame/Siding/roof				1090	
Plumbing Fixt: 9				9065	
Other Features				925	
SUB-TOTAL ONE UNIT				202165	
SUB-TOTAL 0 UNITS				202165	
Garages				0	
0 Integral				0	
0 Att Garage				0	
0 Att Carports				0	
0 Bsmt Garage				0	
Ext Features				10070	
SUB-TOTAL				212235	
Quality Class/Grade				Avg-	
GRADE ADJUSTED VALUE				197380	

SPECIAL FEATURES

Description	Value
D :FP	3525
OVENCKMBO	925

SUMMARY OF IMPROVEMENTS

ID	Use	Story Hgt	Const Type	Year Const	Year Eff	Base Rate	Feat-ures	Adj Rate	Size Area	Computed Value	Phys Obsol	Market %	Value
D	DWELL	1.00	1	1974	1974	0.00	Y	0.00	2572	197380	12	0	79
02	DETGAR	0.00	1	1974	1974	0.00	N	15.00	24x 36	12960	30	SV	100
03	DETGAR	12.00	1	1993	1993	0.00	N	20.00	32x 48	30720	30	SV	100
											137200		
											9100		
											21500		

**Sep/1/17 Property Record Cards
 Assessment Year 2017**

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards
119 12/14/2015	119 01/01/2016	Neigh 231720 AV	TOTAL IMPROVEMENT VALUE 167800

(LCK: 100.00)

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 17352.9006
Parent Parcel Number

Property Address 13416 W CHARLES RD

Neighborhood 231720 SHORS: RANGE AREA 35-27-41

Property Class 5- Household, single family

TAXING DISTRICT INFORMATION

Jurisdiction CTY

Area 001

Corporation USA

District 0920

Routing Number 6

OWNERSHIP

DIBLER FAMILY TRUST
13416 W CHARLES RD
NINE MILE FALLS, WA 99026-9608

TRANSFER OF OWNERSHIP

Date 03/24/1997
DIBLER, GLENN E

\$0 Bk/Pg: 9700, 3249

RESIDENTIAL

VALUATION RECORD

Assessment Year 11/06/2008 05/02/2010 05/13/2011 05/02/2012 05/03/2013 06/20/2013 05/04/2014

Reason for Change	B of E	Reval	Reval	Reval	Reval	Reval	CRC	Reval
VALUATION	L	118180	118180	118180	147720	246200	196960	196960
Posted True Tax	B	172500	160100	146600	143900	142900	142900	148200
VALUATION	T	290680	278280	264780	291620	389100	339860	345160
Assessed Value	L	118180	118180	118180	147720	246200	196960	196960
	B	172500	160100	146600	143900	142900	142900	148200
	T	290680	278280	264780	291620	389100	339860	345160

LAND DATA AND CALCULATIONS

Street or Road:	Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Neighborhood:	Soil ID	-or- Actual	Effective	-or- Depth	Rate	Rate	Value	Factor	
Zoning:	Frontage	Frontage	Depth	Square Feet					
1 Fronts Enhancement #1	T1FE	6.5400		1.00	37645.26	37645.26	246200	1	196960
Legal Acres:									
6.5400									

Folder: 2013-173529006
Assessment Year: 2013

ACCE: 5/95 AUDIT, REMOVE FUNC. SEE BOOK NOTE #64
06/20/2013 (J5119) Re-analyzed land values based upon new
notice call from owner. Applied -20% Land Influence
(topography) for steep access waterfront. The same adjustment
was also applied to 17352.9007. See also 17355.9016 which
has a value reflecting its quality water frontage.

04/24/2013 (J5119) 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 BR-08-0883
Not sure about access to waterfront, could be steep.

Supplemental Cards
MEASURED ACREAGE 6.5400

Supplemental Cards
TRUE TAX VALUE 196960

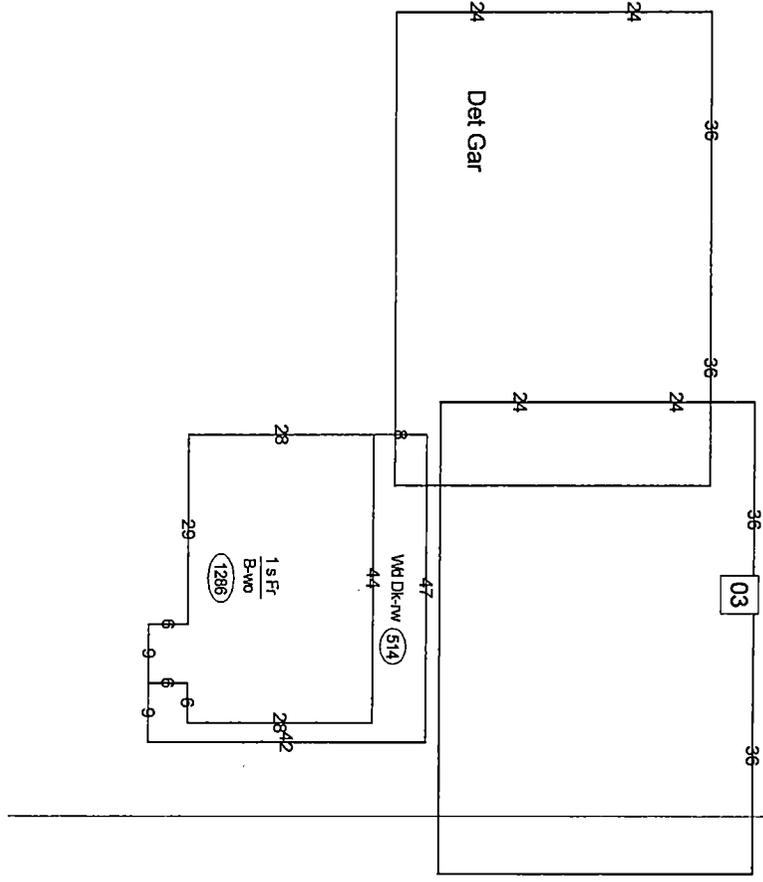
Supplemental Cards
TOTAL LAND VALUE 196960

PHYSICAL CHARACTERISTICS

Style: 47 Ranch 1000-1499
 Occupancy: Single family
 Story Height: 1
 Finished Area: 2462
 Attic: None
 Basement: Full
ROOFING
 Material: Comp sh medium
 Type: Hip
 Framing: Std for class
 Pitch: Not available
FLOORING
 Slab B
 Sub and joists 1.0 B, 1.0
 Base Allowance B, 1.0
EXTERIOR COVER
 Wood siding B, 1.0
INTERIOR FINISH
 Drywall 1.0
ACCOMMODATIONS
 Finished Rooms 6
 Bedrooms 3
 Fireplaces: 1

HEATING AND AIR CONDITIONING
 Primary Heat: Heat pump
 Lower Full Part
 /Bsmt 1 Upper Upper
 Air Cond 1176 1286 0 0
PLUMBING
 # 6
 3 Fixt. Baths 2
 Kit Sink 1
 Water Heat 1
 Extra Fixt 1
 TOTAL 9
REMODELING AND MODERNIZATION
 Amount Date

IMPROVEMENT DATA



17352.9006
 13416 W CHARLES RD
 Property Class: 511

Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	1286	1.0	1286	107350
6 Concrete	1286	Bsmt	1176	32330
	0	Crawl	---	0

TOTAL BASE	Row Type	Adjustment	Value
139680			
	Row Type	Adjustment	Value
	SUB-TOTAL		139680

Exterior Features	Description	Value
W/DK-RW		7570
SUB-TOTAL ONE UNIT		193530
SUB-TOTAL 0 UNITS		193530

Other Features	Value
0 Interior Finish	0
0 Ext Ivy Units	0
0 Basement Finish	26800
0 Fireplace(s)	3150
Heating	7390
Air Condition	5690
Frame/Siding/Roof	1850
Plumbing Fixt: 9	8085
Ext Features	7570

Quality Class/Grade	Value
SUB-TOTAL	201100
Avg	201100
GRADE ADJUSTED VALUE	201100

SPECIAL FEATURES

Description	Value	ID	Use	Story Hgt	Const Type	Year Const	Year Eff	Year Cond	Base Rate	Feat-Adj	Size or Area	Computed Value	Phys Obsol	Market %	Value	
D :FP	3150	D	DWELL	1.00	1	1974	1974	G	0.00	Y	2572	201100	12	0	65	115000
OVEN/CHEO	885	02	DETGAR	0.00	1	1974	1974	AV	27.66	N	24x 36	23900	30	0	100	16700
		03	MACHINE	10.00	1	1993	1993	AV	12.69	N	32x 48	21440	48	0	100	11200

SUMMARY OF IMPROVEMENTS

FOLDER: 2013_17352.9006
Assessment Year 2013 REVAL

Data Collector/Date: 102 04/15/2010
 Appraiser/Date: 102 04/22/2010
 Neighborhood: Neighn 231720 AV
 Supplemental Cards: 142900
 TOTAL IMPROVEMENT VALUE

17352.9007

AITKEN, KAHUALANI / REHN, JESS

13508 W CHARLES RD

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 17352.9007
Parent Parcel Number NINE MILE FALLS
Property Address 13508 W CHARLES RD
Neighborhood 231720 SHORS: RANGE AREA 35-27-41

OWNERSHIP
AITKEN, KAHUALANI / REHN, JESS
734 BALL AVE
ESCONDITO, CA 92026

TRANSFER OF OWNERSHIP
Date 12/20/2016
09/10/1974

BLAIR, THOMAS & MAVIS
Doc # : 201618916
\$403000
BK/Pg: 7410, 5929
\$19950

Printed 09/01/2017 Card No. 1 of 2

511

A1063

RESIDENTIAL

VALUATION RECORD

Assessment Year	05/02/2012	05/03/2013	06/20/2013	05/04/2014	05/02/2015	05/04/2016	06/12/2017
Reason for Change							
VALUATION	L 241100	Reval 241100	Reval 192880	Reval 192880	Reval 167400	Reval 177400	Reval 177400
Posted True Tax	B 143900	143300	143300	149800	158800	174600	192600
VALUATION	T 385000	384400	336180	342680	326200	352000	370000
Assessed Value	L 241100	241100	192880	192880	167400	177400	177400
	B 143900	143300	143300	149800	158800	174600	192600
	T 385000	384400	336180	342680	326200	352000	370000

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	-or- Actual	-or- Effective	-or- Depth Factor	Rate	Rate	Value	Factor	
1 Fronts Enhancement #1	6.3700		1.00	27849.29	27849.29	177400		177400

Sep/1/17 Property Record Cards **Improvements: 171800**
Assessment Year 2017 **20800**
Sum: 192600

ACCE: 5/95 AUDIT, REMOVE FUNC.-5%, SEE BOOK NOTE #64
04/04/2017 (SM127) audit update, home sold 201617350 on M.S.
Description seems accurate.
04/26/2016 (JS119) Internet update 201524404 XPD at \$440K, 171
DOM.
04/26/2016 (JS119) ReVal inspection update. Adjusted land tables.
Removed negative influence as this has deeded access to
17355.9016 park area at waters edge.
06/20/2013 (JS119) Re-analyzed land values based upon new
notice call from adjacent property owner (17352.9007). Applied
-20% Land Influence (topography) for steep access waterfront.
See also 17355.9016 which has a value reflecting its quality
water frontage.
6/13/11 Tom called about his value going back up from what
the BOE gave him last year.
6/10/11 MS201025894 listed at \$565,000

Supplemental Cards
MEASURED ACREAGE 6.3700

Supplemental Cards
TRUE TAX VALUE 177400

Supplemental Cards
TOTAL LAND VALUE 177400

PHYSICAL CHARACTERISTICS

Style: 47 Ranch 1000-1499
 Occupancy: Single Family
 Story Height: 1
 Finished Area: 2528
 Attic: None
 Basement: Full
ROOFING
 Material: Comp sh medium
 Type: HIP
 Framing: Std for class
 Pitch: Not available
FLOORING
 Slab Allowance B
 Base Allowance B, 1.0
EXTERIOR COVER
 Brick 1.0
 Wood siding B
INTERIOR FINISH
 Drywall 1.0
ACCOMMODATIONS
 Finished Rooms 8
 Bedrooms 4
 Formal Dining Rooms 1
 Fireplaces: 1

HEATING AND AIR CONDITIONING

Primary Heat: Radiant - Floor
 Lower Full Part
 /Bsmt 1 Upper Upper

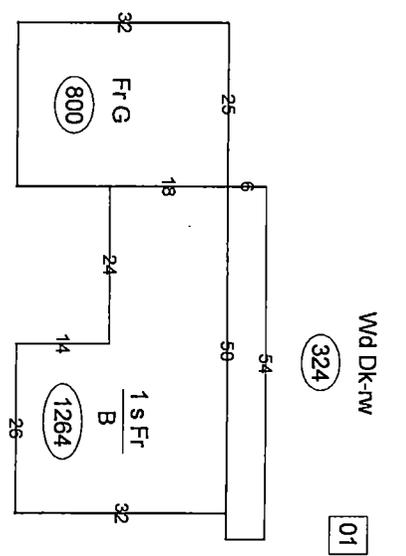
PLUMBING

3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 2 2
 TOTAL 10

REMODELING AND MODERNIZATION

Amount Date

IMPROVEMENT DATA



01

17352.9007
 Property Class: 511
 13508 W CHARLES RD

Row	Type	Adjustment	Value
1	Construction	Base Area Floor Area Sq Ft	1264
1	Wood frame	1264 1.0	1264
6	Concrete	1264 Bsmt	1264
		0 Crawl	0
TOTAL BASE			148120
Row Type Adjustment			1.00%
SUB-TOTAL			148120

Exterior Features Description	Value	Garages	Integral	Alt Garage	Alt Carports	Bsmt Garage	Ext Features
WDDK-RW	6350	0	0	0	0	0	0
SUB-TOTAL ONE UNIT							
SUB-TOTAL 0 UNITS							
SUB-TOTAL							
Quality Class/Grade							
GRADE ADJUSTED VALUE							

Interior Features Description	Value	Garages	Integral	Alt Garage	Alt Carports	Bsmt Garage	Ext Features
800	800	0	0	0	0	0	0
SUB-TOTAL							
Quality Class/Grade							
GRADE ADJUSTED VALUE							

SPECIAL FEATURES

Description	Value
D : DISHWSHR	702
FP	3525

SUMMARY OF IMPROVEMENTS

ID	Use	Stry Const Hgt	Type	Grade	Year Const	Year Eff	Const Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %	Value		
D	DWELL	1.00	1	Fair	1976	1976	AV	0.00	0.00	Y	0.00	2528	230010	14	0	79	100	156300
G01	ATTGAR	0.00	1	Fair	1993	1993	AV	25.33	N	25.33	25x 32	20260	0	0	0	100	0	0
01	POLEBUDG	10.00			1993	1993	AV	10.72	N	11.79	30x 60	21220	27	0	100	100	0	15500

Sep/1/17 Property Record Cards
Assessment Year 2017

Data Collector/Date: 119 12/14/2015
 Appraiser/Date: 119 01/01/2016
 Neighborhood: Neighn 231720 AV
 Supplemental Cards: TOTAL IMPROVEMENT VALUE
 171800

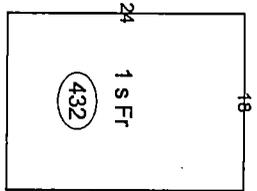
IMPROVEMENT DATA

17352.9007

Property Class: 511
13508 W CHARLES RD

Construction	Base Area	Floor Area	Finished Area	Sq Ft	Value
1 Wood frame	432	1.0	432	432	30510

0 Crawl ----- 0



PHYSICAL CHARACTERISTICS
 Style: 40 Small Sq Ft Rancher 0 bsmt
 Occupancy: Single family
 Story Height: 1
 Finished Area: 432
 Attic: None
 Basement: None
ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available
FLOORING
 Slab Allowance 1.0
 Base Allowance 1.0
EXTERIOR COVER
 Wood shake 1.0
INTERIOR FINISH
 Drywall 1.0
ACCOMMODATIONS
 Finished Rooms 3
 Bedrooms 1

HEATING AND AIR CONDITIONING
 Lower Full Part
 /Bsmt 1 Upper Upper
PLUMBING
 # 3
 3 Fixt. Baths 1 3
 Kit Sink 1 1
 TOTAL 4
REMODELING AND MODERNIZATION
 Amount Date

SPECIAL FEATURES

ID	Description	Value
D	DWELL	1.00

SUMMARY OF IMPROVEMENTS

(ICM: 100.00)

Exterior Features Description	Value	Garages	Sub-TOTAL ONE UNIT
			32160
			32160
		0 Integral	0
		0 Att Garage	0
		0 Att Carports	0
		0 Bsmt Garage	0
		Ext Features	0
		Sub-TOTAL	32160
		Quality Class/Grade	Cabin
		GRADE ADJUSTED VALUE	32160

Sep/1/17 Property Record Cards Assessment

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards
119 12/14/2015	119 01/01/2016	Neighn 231720 AV	TOTAL IMPROVEMENT VALUE 20800

ADMINISTRATIVE INFORMATION

OWNERSHIP

PARCEL NUMBER 17352.9007

BLAIR, THOMAS

TRANSFER OF OWNERSHIP

13508 W CHARLES RD

of 2

Parent Parcel Number NINE MILE FALLS

99026-9608

99026-9608

Property Address 13508 W CHARLES RD

NINE MILE FALLS, WA

Date 09/10/1974

BR/Pg: 7410, 5929

\$19950

Neighborhood 231720 SHORS: RNGE AREA 35-27-41

Property Class 5- Household, single family

TAXING DISTRICT INFORMATION

Jurisdiction CRY

Area 001

Corporation USA

District 0920

Routing Number 6

Assessment Year 05/06/2008

05/02/2010

05/13/2011

05/02/2012

05/03/2013

06/20/2013

05/04/2014

VALUATION RECORD

Reason for Change	Reval	Reval	Reval	Reval	Reval	Reval	Reval	Reval	CPC	Reval
VALUATION	241100	241100	241100	241100	241100	241100	241100	241100	192880	192880
Posted True Tax	B 181500	167700	153000	143900	143300	143300	143300	143300	143300	149800
VALUATION	T 422600	408800	394100	385000	384400	384400	384400	384400	342680	342680
Assessed Value	L 241100	241100	241100	241100	241100	241100	241100	241100	192880	192880
	B 181500	167700	153000	143900	143300	143300	143300	143300	143300	149800
	T 422600	408800	394100	385000	384400	384400	384400	384400	336180	342680

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	Acres	Effective	Depth	Rate	Rate	Value	Factor	
-or- Actual	-or- Frontage	Depth	-or- Square Feet					
1	6.3700	1.00	37849.29	37849.29	241100	241100		241100
Legal Acres:	6.3700							

FOLDER: 2013_173529007
ASSESSMENT YEAR: 2013 (improvements: 143300 = 128500=14800)

ACCE: 5/95 AUDIT, REMOVE FUNC.-5%, SEE BOOK NOTE #64
 06/20/2013 (JS119) Re-analyzed land values based upon new notice call from adjacent property owner (17352.9007). Applied -20% land influence (topography) for steep access waterfront. See also 17355.9016 which has a value reflecting its quality water frontage.
 6/13/11 Tom called about his value going back up from what the BOE gave him last year.
 6/10/11 MRS201025894 listed at \$565,000
 315' frontage, 20 x 24 cabin, covered boat slip with lift. Deede boat launch access. 30 x 60 shop.
 Filed with state board to hear appeal.
 1/6/11 BOE ruled in favor of appellant for a value of \$375,000, land value \$241,100 and imp \$133,900. For tax year 2011.
 Appeal BE-10-1516
 6/20/06 (102) Changed bathroom count from 3 to 2.

Supplemental Cards
 MEASURED ACRES 6.3700

Supplemental Cards
 TRUE TAX VALUE 241100
 Supplemental Cards
 TOTAL LAND VALUE 241100

IMPROVEMENT DATA

17352.9007
13508 W CHARLES RD Property Class: 511

PHYSICAL CHARACTERISTICS
 Style: 40 Small Sq Ft Rancher 0
 Occupancy: Single family
 Story Height: 1
 Finished Area: 432
 Attic: None
 Basement: None

ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available

FLOORING
 Slab Allowance 1.0
 EXTERIOR COVER 1.0
 Wood shake 1.0

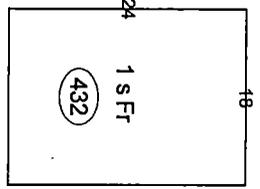
INTERIOR FINISH
 Drywall 1.0

ACCOMMODATIONS
 Finished Rooms 3
 Bedrooms 1

HEATING AND AIR CONDITIONING
 Lower Full Part
 /Bsmt 1 Upper Upper

PLUMBING
 # 3
 3 Fixt. Baths 1 3
 Kit Sink 1 1
 TOTAL 4

REMODELING AND MODERNIZATION
 Amount Date



Construction	Base Area	Floor Area	Finished Area	Sq Ft	Value
1 Wood frame	432	1.0	432	432	27020

0 Crawl ----- -860

TOTAL BASE 26160
 Row Type Adjustment 1.00%
 SUB-TOTAL 26160

0 Interior Finish
 0 Ext livg Units
 0 Basement Finish
 0 Fireplace(s)
 Heating
 Air Condition
 Frame/Siding/Roof
 Plumbing Fixt: 4
 330
 1320

Exterior Features
 Description Value
 SUB-TOTAL ONE UNIT 27810
 SUB-TOTAL 0 UNITS 27810

0 Integral
 0 Att Garage
 0 Att Carports
 0 Bsmt Garage
 Ext Features 0

SUB-TOTAL 27810
 Quality Class/Grade Cabin
 GRADE ADJUSTED VALUE 27810

(LCM: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

ID	Use	Story Hgt	Const Type	Grade	Year Const	Eff Const	Year Cond	Base Rate	Feat-ures	Adj Size	or Area	Computed Value	Phys Depr	Obsolet Adj	Market %	Value	
D	DWELL	1.00		Cabi	1954	1954	AV	0.00	N	0.00	432	27810	18	0	65	100	14800

FOLDER: 2013_173529007
ASSESSMENT YEAR: 2013
(Improvements: 143300 = 128500=14800)

Data Collector/Date: 102 04/15/2010
 Appraiser/Date: 102 04/22/2010
 Neighborhood: Neigh 231720 AV
 Supplemental Cards: TOTAL IMPROVEMENT VALUE 14800

ADMINISTRATIVE INFORMATION
PARCEL NUMBER
17355.9012
Parent Parcel Number
NINE MILE FALLS
Property Address
13012 W CHARLES RD
Neighborhood
231720 SHORS: RANGE AREA 35-27-41

OWNERSHIP
CLINE, NICOLET O & TRICIA
PO BOX 232
NINE MILE FALLS, WA 99026-0232

RESIDENTIAL

VALUATION RECORD

Date	TRANSFER OF OWNERSHIP	Doc #	Value
12/27/2012	SENN, BRUCE M AND JUDY A	201214072	\$345000
11/15/2011	DAHLIN, PETER	20111541	\$0
06/26/2001	SENN, BRUCE & JUDY	200110250	\$0
06/26/2001	SENN, BRUCE M AND JUDY A	200109274	\$270000
07/01/1994	SENN, BRUCE M	9401, 0903	\$0

Property Class
5 - Household, single family
TAXING DISTRICT INFORMATION
Jurisdiction
CTY
Area
001
Corporation
USA
District
0920
Routing Number
6

Site Description
Topography:
Public Utilities:
Street or Road:
Neighborhood:
Zoning:
Legal Acres:
5.5000

Dock Count: 1
FB00: Field Book# 00034A RGE
04/10/2013 (J5119) M/S review: Valid sale at \$345K, 27 DOM.
Contract sale. 365FM of waterfront with covered boat
dock and lift. Changed to heat pump.
FIRE: 5
IMP: 5.4

FOLDER: 173559012 SUBFOLDER: PROPERTY RECORD CARDS FILE: 2014 ASSESSMENT YEAR 2014

LAND DATA AND CALCULATIONS

Assessment Year	05/08/2007	05/06/2008	05/02/2010	05/13/2011	05/02/2012	05/03/2013	05/04/2014		
Reason for Change									
VALUATION	L 108000	212000	212000	212000	212000	212000	215000		
Posted True Tax	B 167300	167300	146900	135000	127200	125400	121400		
VALUATION	T 275300	379300	358900	347000	339200	337400	336400		
Assessed Value	L 108000	212000	212000	212000	212000	212000	215000		
	B 167300	167300	146900	135000	127200	125400	121400		
	T 275300	379300	358900	347000	339200	337400	336400		
Rating	Soil ID	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
-or-	-or-	Acresage	Depth	-or-	Rate	Rate	Value	Factor	
Actual	Effective	Effective	Effective	Square					
Frontage	Frontage	Depth	Feet	Feet					
TIPE	5.5000	1.00	39090.91	39090.91	215000				215000

Supplemental Cards
MEASURED ACREAGE 5.5000

Supplemental Cards
TRUE TAX VALUE 215000

Supplemental Cards
TOTAL LAND VALUE 215000

PHYSICAL CHARACTERISTICS

Style: 47 Ranch 1000-1499
 Occupancy: Single Family
 Story Height: 1
 Finished Area: 1820
 Attic: None
 Basement: Full
ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for Class
 Pitch: Not available
FLOORING
 Slab
 Sub and joists 1.0
 Base Allowance B, 1.0
EXTERIOR COVER
 Stucco B, 1.0
INTERIOR FINISH
 Drywall 1.0
ACCOMMODATIONS
 Finished Rooms 5
 Bedrooms 3
 Fireplaces: 2

HEATING AND AIR CONDITIONING

Primary Heat: Heat pump
 Lower Full Part
 /Bsmt 1 Upper Upper

PLUMBING

2 6
 3 Fixt. Baths 1 1
 Klt Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 1
 TOTAL 9 9

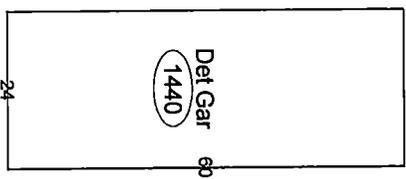
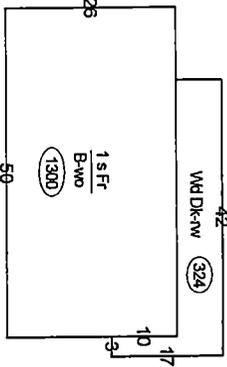
REMODELING AND MODERNIZATION

Amount Date

IMPROVEMENT DATA

17355.9012 13012 W CHARLES RD Property Class: 511

Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	1300	1.0	1300	108350
6 Concrete	1300	Bsmt	520	32620
	0	Crawl	----	0



Row	Type	Adjustment	Value
TOTAL BASE			140970
Row Type	Adjustment		1.00%
SUB-TOTAL			140970
0	Interior Finish		0
0	Ext Lvg Units		0
0	Basement Finish		13090
4550	Fireplace(s)		4550
5460	Heating		5460
0	Air Condition		0
1870	Frame/Siding/Roof		1870
8085	Plumbing Fixt:		8085
Other Features			2700
SUB-TOTAL ONE UNIT			176725
SUB-TOTAL 0 UNITS			176725
4770	Exterior Features		4770
0	Garages		0
0	Integral		0
0	Att Garage		0
0	Att Carports		0
0	Bsmt Garage		0
4770	Ext Features		4770
SUB-TOTAL			181495
Quality Class/Grade			Avg
GRADE ADJUSTED VALUE			181500

(LCK: 100.00)

SPECIAL FEATURES

Description	Value	ID	Use	Story	Const	Year	Eff	Year	Cond	Base	Feat-	Adj	Size	or	Computed	Phys	Obsol	Market	%	Value
D : BASIC	2700	D	DWELL	1.50	1	1977	1977	F	0.00	0.00	Y	0.00	2600	181500	18	0	68	100	101200	
FP	3150	02	DETGAR	0.00	1	1981	1981	AV	0.00	0.00	N	20.00	24x 60	28800	30	SV	100	100	20200	
EPG	1400																			

SUMMARY OF IMPROVEMENTS

FOLDER: 173559012
SUBFOLDER: PROPERTY RECORD CARDS
FILE: 2014 ASSESSMENT YEAR 2014



Data Collector/Date: 102 04/15/2010 Appraiser/Date: 102 04/22/2010
 Neighborhood: Neigh 231120 AV Supplemental Cards: 121400
 TOTAL IMPROVEMENT VALUE

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
17355.9028
Parent Parcel Number
NINE MILE FALLS

OWNER
ABEYTA, CORNELIUS & MARIYNN J
13609 W CHARLES RD
NINE MILE FALLS, WA 99026

TRANSFER OF OWNERSHIP

Printed 03/10/2015 Card No. 1 of 1

Date

08/14/2007	DRISCOLL, NANCY C	\$0	Doc #: 200719214
08/14/2007	DRISCOLL, NANCY C	\$552000	Doc #: 200713866
09/06/1995	ELBERS, A H & L/GUNN, C E	\$390000	Bk/Pg: 9501, 2617
06/03/1991	FAIMAN, LAUDIE L	\$200000	Bk/Pg: 9100, 8240
06/01/1983		\$16900	Bk/Pg: 8327, 3979

RESIDENTIAL

VALUATION RECORD

Assessment Year 05/06/2008 05/02/2010 08/11/2010 05/13/2011 05/02/2012 05/03/2013 05/04/2014

Reason for Change
VALUATION
Posted True Tax
VALUATION
Assessed Value

VALUATION	Reval	Reval	NC	Reval	Reval	Reval	Reval	Reval	Reval
L	54460	81900	81900	81900	81900	81900	81900	81900	81900
B	467900	383200	411700	376000	354000	354000	354000	368200	368200
T	522360	465100	493600	457900	435900	435900	435900	450100	450100
L	54460	81900	81900	81900	81900	81900	81900	81900	81900
B	467900	383200	411700	376000	354000	354000	354000	368200	368200
T	522360	465100	493600	457900	435900	435900	435900	450100	450100

LAND DATA AND CALCULATIONS

Public Utilities:
Street or Road:
Neighborhood:
Zoning:
Legal Acres:

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	-or- Actual	-or- Effective	-or- Depth	Rate	Rate	Value	Factor	
	TO10	6.3000	1.00	13000.00	13000.00	81900		81900

FOLDER: 173559028
SUBFOLDER: PROPERTY RECORD CARDS
ASSESSMENT 2014

Appr: Appraisal Notes
8/11/10 Add DTG from permit 10002609
7/12/04 (102) This parcel was coded TIME and should have been TO.
4/19/08 Change grade and condition per M/S photo's, RPF-Custom home by Architect Jon Saylor-very nice inside. Still way below sale of \$552,000, no recent land sales in this area, a land influence for seclusion and private meadow??
F800: Field Book# 00034A RGE
FTRF: 3
IMP: 6.3

Supplemental Cards
MEASURED ACREAGE 6.3000

Supplemental Cards
TRUE TAX VALUE 81900

Supplemental Cards
TOTAL LAND VALUE 81900

PHYSICAL CHARACTERISTICS

Style: 49 Ranch 1800-2299
 Occupancy: Single Family
 Story Height: 1
 Finished Area: 3614
 Attic: None
 Basement: Full

ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for Class
 Pitch: Not available

FLOORING
 Slab Allowance B B, 1.0
 Exterior Cover Wood siding-cedar 1.0
 Interior Finish Drywall 1.0

ACCOMMODATIONS
 Finished Rooms 8
 Bedrooms 3
 Formal Dining Rooms 1
 Fireplaces: 1

HEATING AND AIR CONDITIONING
 Primary Heat: Heat pump
 Lower /Bsmt 1 Upper 0
 Air Cond 1803 1811 0

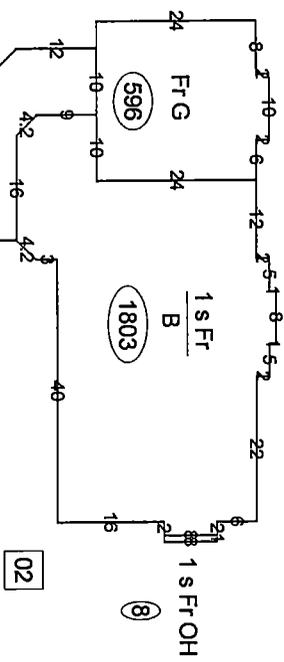
PLUMBING
 # 4
 4 Fixt. Baths 1 4
 3 Fixt. Baths 1 3
 2 Fixt. Baths 1 2
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 2
 TOTAL 13

REMODELING AND MODERNIZATION
 Amount Date

IMPROVEMENT DATA

01

Row	Type	Area	Floor Area	Sq Ft	Value
1	Construction	1811	1.0	1811	237130
6	Concrete	1803 Bsmt		1803	49740
		0 Crawl			-40



RFX
 W/D Dk-Tw
 (365)

SPECIAL FEATURES

Description	Value
D : BASIC	7050
EP	5650
SPRKSYS	0
02 : AUTOOPEN	620
B	1
LOFT	11

SUMMARY OF IMPROVEMENTS

ID	Use	Stry Const	Year Eff	Year Cond	Base Rate	Feat- Ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %	Value		
D	DWELL	1.00	1996	1996	0.00	Y	0.00	3614	411180	6	0	85	100	328500
G01	ATTGAR	0.00	2007	2007	33.71	N	33.71	2x 6	20090	0	0	100	100	0
01	HOTTUB	0.00	2007	2007	7160	N	7160	1@ 0	7160	0	0	100	100	7200
02	DETRGR	0.00	2010	2010	37.20	Y	50.08	25x 26	33170	2	0	100	100	32500

(LCK: 100.00)

Sub-TOTAL	Value
Exterior Features	422515
WDDK-RW	8000
RFX/	6260
Garages	0
Integral	0
596 Att Garage	20090
0 Att Carports	0
0 Bsmt Garage	0
Ext Features	14260
Other Features	7050
SUB-TOTAL ONE UNIT	422515
SUB-TOTAL 0 UNITS	422515
Quality Class/Grade	456865
GRADE ADJUSTED VALUE	411180

FOLDER: 173559028
ASSESSMENT YEAR: 2014



Data Collector/Date
 102 04/19/2010

Appraiser/Date
 102 04/22/2010

Neighborhood
 Neigh 231720 AV

Supplemental Cards
 TOTAL IMPROVEMENT VALUE

368200

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 17363.9043
Parent Parcel Number SPOKANE
Property Address 12312 W CHARLES RD
Neighborhood 231720 SHORS: RANGE AREA 35-27-41

OWNERSHIP

SONTAG, DAVID R & CHERYL A
PO BOX 129
NINE MILE FALLS, WA 99026-

TRANSFER OF OWNERSHIP

Table with columns: Date, Transferor, Grantee, Bk/Pg, Value. Includes entries for 05/09/1997, 05/08/1997, and 05/08/1997.

RESIDENTIAL

VALUATION RECORD

Table with columns: Assessment Year, Reason for Change, Valuation, Reval, etc. Shows valuation history from 2007 to 2014.

LAND DATA AND CALCULATIONS

Table with columns: Zoning, Legal Acres, Land Type, Rating, Measured Acreage, Prod. Factor, Base Rate, Adjusted Rate, Extended Value, Influence Factor, Value.

FOLDER: 173639043
ASSESSMENT YEAR 2014

Appt: Appraisal Notes
7/12/04 (102) This parcel was coded TIME and should have been TO.

Supplemental Cards
MEASURED ACREAGE 6.6000

Supplemental Cards
TRUE TAX VALUE 210800

MRB: 1
1999: MDG
MR BARRINGTON
BARRINGTON Serial: S5141, Doc: E97-05654
UNIM: 5.6

Supplemental Cards
TOTAL LAND VALUE 210800

IMPROVEMENT DATA

17363.9043 Property Class: 518

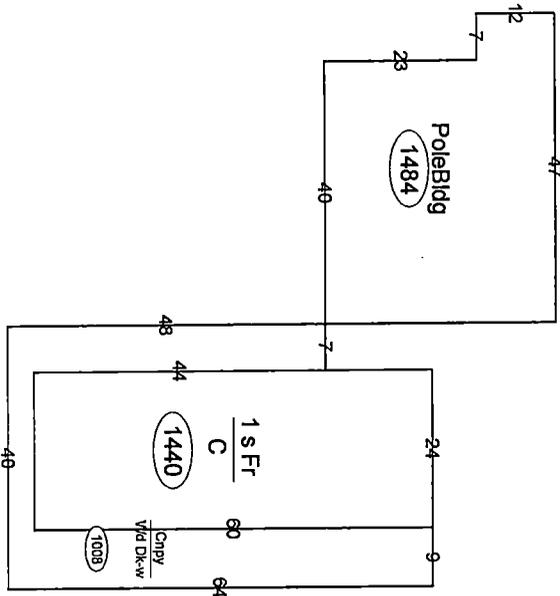
12312 W CHARLES RD

	Construction	Base Area	Floor Area	Sq Ft	Value
1	Wood frame	1440	1.0	1440	97710

1440 Crawl ----- 0

PHYSICAL CHARACTERISTICS
 Style: 91 Double Wide
 Occupancy: Single Family
 Story Height: 1.0
 Finished Area: 1440
 Attic: None
 Basement: None
ROOFING
 Material: Comp sh medium
 Type: Gable
 Framing: Std for class
 Pitch: Not available
FLOORING
 Sub and Joists: 1.0
 Base Allowance: 1.0
EXTERIOR COVER
 Wood siding: 1.0
INTERIOR FINISH
 Drywall: 1.0
ACCOMMODATIONS
 Finished Rooms: 5
 Bedrooms: 3
 Fireplaces: 1

HEATING AND AIR CONDITIONING
 Primary Heat: Forced hot air-propane
 Lower Full Part
 /Bsmt 1 Upper Upper
PLUMBING
 # 3
 3 Fixt. Baths: 1 3
 Kit Sink: 1 1
 Water Heat: 1 1
 Extra Fixt: 1 1
 TOTAL: 6
REMODELING AND MODERNIZATION
 Amount Date



SPECIAL FEATURES

Description	Value	ID	Use	Styry Hgt	Const Type	Year Eff	Year Const	Year Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %	Value		
D : FRG	1100	D	DWELL	0.00	Fair	1973	1973	AV	0.00	Y	0.00	1440	122600	14	0	68	100	71700
		D	POLBBLDG	10.00	AVG-	1975	1975	AV	9.75	N	13.16	23* 40	19530	46	0	100	100	10600

SUMMARY OF IMPROVEMENTS

Exterior Features Description	Value	Garages	Integral	Att Garage	Att Carports	Bsmt Garage	Ext Features	SUB-TOTAL	Quality Class/Grade
WDDR-W	12670	0	0	0	0	0	0	122600	Fair
CMPY/	5450	0	0	0	0	0	0	18120	
SUB-TOTAL ONE UNIT								104480	
SUB-TOTAL 0 UNITS								104480	
SUB-TOTAL								122600	Fair
GRADE ADJUSTED VALUE								122600	

(LCM: 100.00)

FOLDER: 173639043

ASSESSMENT YEAR 2014



Data Collector/Date
102 04/15/2010

Appraiser/Date
102 04/22/2010

Neighborhood
Neigh 231720 AV

Supplemental Cards
TOTAL IMPROVEMENT VALUE

82300

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 26201.0922
Parent Parcel Number NINE MILE FALLS
Property Address 9104 N RIVERSIDE STATE PARK DR

OWNERSHIP

ANDRES JR, RUSSELL & CAROLYN B
9104 N RIVERSIDE STATE PARK DR
NINE MILE FALLS, WA 99026

TRANSFER OF OWNERSHIP

Table with columns: Date, Name, Doc #, Value. Includes entries for 06/21/2014, 03/07/2012, 04/26/2007, 01/27/1996.

Printed 03/10/2015 Card No. 1 of 1

RESIDENTIAL

VALUATION RECORD

Main valuation table with columns: Assessment Year, Seg Bldg, Reval, NC, Reval, Reval, Reval, Reval, Reval, Value. Includes rows for 03/23/2011, 05/11/2011, 08/17/2011, 05/02/2012, 05/02/2013, 05/04/2014.

LAND DATA AND CALCULATIONS

Land data table with columns: Rating, Measured Acreage, Table, Prod. Factor, Base Rate, Adjusted Rate, Extended Value, Influence Factor, Value. Includes row for 1 Res Waterfront.

FOLDER: 262010922
ASSESSMENT YEAR 2014

FB00: Field Book# 00367 OP
01/12/2015 (JS119) Internet review. #201418306 sale at \$490K F50P. Been inside here, VG- quality warranted. Huge upgrades including superinsulated, raised basement ceilings, extensive hard surface upgrades.

Supplemental Cards
MEASURED ACREAGE 0.8500

Supplemental Cards
TRUE TAX VALUE 150000

8/17/11 - 07/13/11 102 (1st) Permit: 10004675 Filed: 10/12/2010 RESIDENCE W/GARAGE - GAS Value: 189347 - ADDED NEW SFR BY ESTIMATION #112 4/18/08 MTS. Unique riverfront property located on the Centennial Trail! Build your dream home on this nearly one acre parcel with 150 feet of navigable Spokane River frontage. Bring

Supplemental Cards
TOTAL LAND VALUE 150000

ADMINISTRATIVE INFORMATION

PARCEL NUMBER 27323.9054
Parent Parcel Number

YARITZ-TARESKI, GINA M
14930 N TORMEY RD
NINE MILE FALLS, WA 99026

TRANSFER OF OWNERSHIP

01/23/2014 OHLAND, KENT V Doc #: 201400797
11/25/1997 MOBERG, MARGARET BK/Pg: 9701, 6152
\$160000

Property Address 0 ADDRESS UNKNOWN
Neighborhood 232730 TORME: RINGE AREA 31,32,27-41

AGRICULTURAL

VALUATION RECORD

Assessment Year 05/08/2008 05/02/2010 11/17/2010 05/03/2011 05/02/2012 05/03/2013 05/04/2014
Reason for Change
Routing Number 6

VALUATION	Reval	Reval	STIP	Reval	Reval	Reval	Reval	Reval
Posted True Tax	L 130000	0	0	130000	0	130000	0	130000
VALUATION	T 130000	418000	130000	130000	130000	130000	130000	130000
Assessed Value	L 130000	0	0	130000	0	130000	0	130000
	B 130000	418000	130000	130000	130000	130000	130000	130000
	T 130000	0	0	130000	0	130000	0	130000

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	-or- Acreage	Effective	Depth or Square Feet	Rate	Rate	Value	Factor	
		130000.00		130000.00	130000.00	130000		130000
Zoning:	1 Fronts Enhancement #2							
Legal Acres:	5.7600							

FOLDER: 273239054 VALUE (130000) ON ASSESSED VALUE TABLE FROM 2009-2015

Appr: Appraisal Notes
3/26/12 MTS 201013243 active listing \$349,000
3/26/10 MTS info-250' prime frontage, listed @ \$395,000 down
from \$625,000
Appeal BE-10-1082 mailed strip val, land value raised by mistake,
the value could go up next reval if this sells and .9057 sells.
EB00: Field Book# 00071A RGE
FIRE: 3..5
IAND: TO10: PARCEL SEGGED NOTICE SENT
MIS: Multiple Listing Service
4-24-13 JPS #94
Updated per MTS# 201013243, listed @ \$379,000.

Supplemental Cards
MEASURED ACREAGE 5.7600

Supplemental Cards
TRUE TAX VALUE 130000

Supplemental Cards
TOTAL LAND VALUE 130000

17355.9014

STRAND, PATRICIA N

13206 W CHARLES RD

Printed 06/27/2016 Card No. 1 of 1

511

ADMINISTRATIVE INFORMATION
PARCEL NUMBER 17355.9014
Parent Parcel Number

OWNERSHIP
STRAND, PATRICIA N
PO BOX 312
NINE MILE FALLS, WA 99026-

TRANSFER OF OWNERSHIP
Date

Property Address
13206 W CHARLES RD
Neighborhood 231720 SHORS: RING AREA 35-27-41

09/05/2000 BARKER, ROBERT & PATRICIA J
09/01/2000 STRAND, PALMER D
08/16/1999 WANG, GEORGE & CEAN J

Doc #: 200012815
\$100000
Doc #: 200012816
\$0
Doc #: 990012727
\$120000

Property Class
511 5- Household, single family
TAXING DISTRICT INFORMATION

RESIDENTIAL



VALUATION RECORD



Jurisdiction CTY
Area 001
Corporation USA
District 0920
Routing Number 6

Assessment Year	05/02/2010	05/13/2011	05/02/2012	05/03/2013	05/04/2014	05/02/2015	05/04/2016
Reason for Change							
VALUATION	200000	200000	200000	200000	200000	175000	150000
Posted True Tax	214700	199300	187700	183700	182300	192700	195700
VALUATION	414700	399300	387700	383700	382300	367700	345700
Assessed Value	200000	200000	200000	200000	200000	175000	150000
	214700	199300	187700	183700	182300	192700	195700
	414700	399300	387700	383700	382300	367700	345700

Public Utilities:

Street or Road:

Neighborhood:

Zoning: 1 Fronts Enhancement #1

Legal Acres: 5.0000

Land Type	Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
	Soil ID	-or- Actual	Effective	-or- Depth	Rate	Rate	Value	Factor	
1 Fronts Enhancement #1		5.0000			1.00	30000.00	30000.00	150000	150000



FOLDER: PRR - Jun 17, 16
ASSESSMENT YEAR 2016
DIR: PropRecCards_2012-2016
FILE: StrandPRC_2016

Appr: Appraisal Notes
04/26/2016 (J5119) ReVal inspection update. Adjusted Land tables.
Lower level removed based on owners appeal photos, changed to walkout basement. Added lean-cos, can't measure shed by waterfront from overheads. Land changed with the new 59/25 tables.
7/13/10 Consider resketching as sff/basement w/o with full basement finish.
6/9/10 jh(98) BF--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. Is(102) placed 1900 sf of basement/ll finish for the 2009/2010 appeal. This information/transcript is retained in Mr. Arkills file for further review. BTA Case 09-121 SBTB ruled in assessor's 5/18/10 jh(98)



Supplemental Cards
MEASURED ACREAGE 5.0000

Supplemental Cards
TRUE TAX VALUE 150000



Supplemental Cards
TOTAL LAND VALUE 150000

IMPROVEMENT DATA

17355.9014

Property Class: 511
13206 W CHARLES RD

PHYSICAL CHARACTERISTICS
Style: 49 Ranch 1800-2299
Occupancy: Single family
Story Height: 1.0
Finished Area: 3848
Attic: None
Basement: 3/4

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

FLOORING
Slab
Sub and Joists: 1.0
Base Allowance: B, 1.0

EXTERIOR COVER
Masonry
Vinyl siding: 1.0

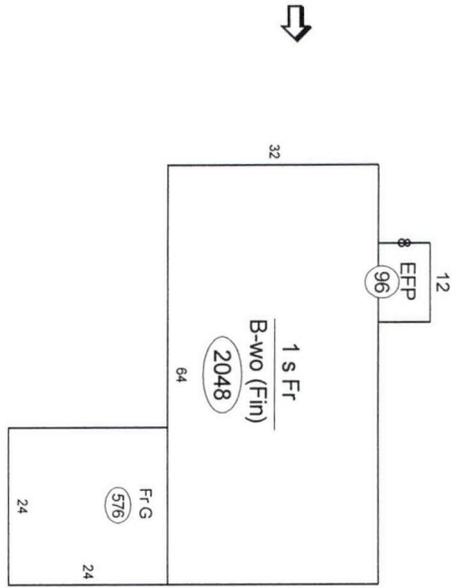
INTERIOR FINISH
Drywall: 1.0

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

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

PLUMBING
5
5 Fixt. Baths: 1
4 Fixt. Baths: 1
3 Fixt. Baths: 2
Kilt Sink: 1
Water Heat: 1
Extra Fixt: 1
TOTAL: 18

REMODELING AND MODERNIZATION
Amount Date



03 02 01

Item	Description	Base Area	Floor Area	Finished Area	Sq Ft	Value
1	Construction Wood frame	2048	1.0	2048	2048	175530
4	Concrete block	2048	Bsmt	1800	49970	0
			Crawl			

Row Type	Adjustment	Value
TOTAL BASE		225500
Row Type Adjustment	1.00%	225500
SUB-TOTAL		225500
0 Interior Finish		0
0 Ext Livg Units		0
0 Basement Finish		43690
Fireplace(s)		0
Heating		0
Air Condition		0
Frame/Siding/Roof		1740
Plumbing Fixt:	18	20855
Other Features		250

Sub-TOTAL	ONE UNIT	Value
SUB-TOTAL		292035
SUB-TOTAL	0 UNITS	292035
Exterior Features		5360
Description		0
EFP		15470
0 Integral		0
576 Att Garage		0
0 Att Carports		0
0 Bsmt Garage		5360
Ext Features		5360

Quality Class/Grade	Value
SUB-TOTAL	312865
Avg-	290960
GRADE ADJUSTED VALUE	290960

(LCM: 100.00)

SPECIAL FEATURES

Description	Value	ID	Use	Sty	Const	Hgt	Type	Avg-Const	Year	Eff	Year	Cond	Base Rate	Feat-Adj	Size or Area	Computed Value	Phys Obsol	Market %	Value			
D :DISPOSER	250	D				0.00			2002		2002		0.00	Y	0.00	4096	290960	8	5	71	100	180600
01 :C	0	G01	ATTGAR			0.00	1		2006		2006		26.86	N	26.86	24x 24	15470	0	0	0	100	0
02 :3SO	-3	01	POLEBLDG			10.00		Fair	2006	2006			10.80	Y	11.88	30x 40	14260	13	0	100	100	12400
03 :3SO	-3	02	LEANTO			10.00	0	Fair	2006	2006			8.05	Y	5.49	12x 40	2630	25	0	100	100	2000
		03	LEANTO			10.00	0	Fair	2006	2006			8.83	Y	6.02	8x 20	960	25	0	100	100	700

SUMMARY OF IMPROVEMENTS

FOLDER: PRR -- Jun 17, 16; ASSESSMENT YEAR 2016

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards	Value
119 12/10/2015	119 01/01/2016	Neigh 231720	TOTAL IMPROVEMENT VALUE	195700

1/355.9014

STRAND, PATRICIA N

13206 W CHARLES RD

Printed 06/27/2016 Card No. 1 of 1

511

ADMINISTRATIVE INFORMATION

OWNERSHIP

TRANSFER OF OWNERSHIP

PARCEL NUMBER 17355.9014
Parent Parcel Number
Property Address 13206 W CHARLES RD
Neighborhood 231720 SHORS: RNGE AREA 35-27-41
Property Class 511 5- Household, single family
TAXING DISTRICT INFORMATION
Jurisdiction CTY 001
Area 001
Corporation USA
District 0920
Routing Number 6

STRAND, PATRICIA N
PO BOX 312
NINE MILE FALLS, WA 99026-

Date 09/05/2000 BARKER, ROBERT & PATRICIA J Doc #: 200012815
09/01/2000 STRAND, PALMER D Doc #: 200012816
08/16/1999 WANG, GEORGE & CEAN J \$0 Doc #: 990012727
\$120000

RESIDENTIAL

VALUATION RECORD

Assessment Year 05/02/2010 05/13/2011 05/02/2012 05/03/2013 05/04/2014 05/02/2015 05/04/2016

Reason for Change	05/02/2010	05/13/2011	05/02/2012	05/03/2013	05/04/2014	05/02/2015	05/04/2016
VALUATION	200000	200000	200000	200000	200000	175000	150000
Posted True Tax	214700	199300	187700	183700	182300	192700	195700
VALUATION	414700	399300	387700	383700	382300	367700	345700
Assessed Value	200000	200000	200000	200000	200000	175000	150000
	214700	199300	187700	183700	182300	192700	195700
	414700	399300	387700	383700	382300	367700	345700

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	Acreage	Depth	Square Feet	Rate	Rate	Value	Factor	
1	5.0000		1.00	35000.00	35000.00	175000		175000

FOLDER: PRR -- Jun 17, 16
ASSESSMENT YEAR 2015

Appr: Appraisal Notes
04/26/2016 (JSL19) 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.
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. 1s(102) placed 1900 sf
of basement/ll 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

Supplemental Cards
MEASURED ACREAGE 5.0000

Supplemental Cards
TRUE TAX VALUE 175000

Supplemental Cards
TOTAL LAND VALUE 175000

PHYSICAL CHARACTERISTICS

Style: 49 Ranch 1800-2299
 Occupancy: Single Family
 Story Height: 1.0
 Finished Area: 3948
 Attic: None
 Basement: 1/2
ROOFING
 Material: Metal
 Type: Gable
 Framing: Std for class
 Pitch: Not available
FLOORING
 Slab B, L
 Sub and joists 1.0
 Base Allowance B, L, 1.0
EXTERIOR COVER
 Vinyl siding B, L, 1.0
INTERIOR FINISH
 Drywall 1.0
ACCOMMODATIONS
 Finished Rooms 9
 Bedrooms 3
 Family Rooms 1
 Formal Dining Rooms 1

HEATING AND AIR CONDITIONING

Primary Heat: Forced hot air-elec
 Lower Full Part
 /Bsmt 1 Upper Upper

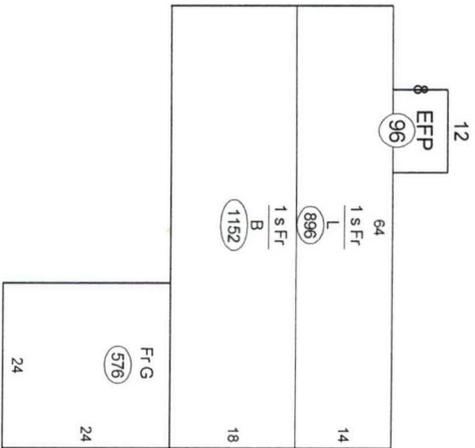
PLUMBING

5
 5 Fixt. Baths 1 5
 4 Fixt. Baths 1 4
 3 Fixt. Baths 2 6
 Kit Sink 1 1
 Water Heat 1 1
 Extra Fixt 1 1
 TOTAL 18

REMODELING AND MODERNIZATION

Amount Date

IMPROVEMENT DATA



Construction	Base Area	Floor Area	Sq Ft	Value
1 Wood frame	896	1	800	23620
1 Wood frame	2048	1.0	2048	161400
6 Concrete	1152	Bsmt	1100	29490
	0	Crawl	---	0
TOTAL BASE				214510

Row Type	Adjustment	Value
0 Interior Finish	1.00%	214510
0 Ext Lvg Units		18450
0 Basement Finish		0
0 Fireplace(s)		25130
0 Heating		0
0 Air Condition		0
0 Frame/Siding/Roof		3220
0 Plumbing Fixt:		18480
Other Features		240
SUB-TOTAL ONE UNIT		280030
SUB-TOTAL 0 UNITS		280030

Exterior Features	Description	Value
4930	FFP	4930
0 Integral	Garages	0
576	Att Garage	15370
0	Att Carports	0
0	Bsmt Garage	0
4930	Ext Features	4930
SUB-TOTAL		300330
Quality Class/Grade		Avg-
GRADE ADJUSTED VALUE		279310

(LCM: 100.00)

SPECIAL FEATURES

Description	Value	ID	Use	Sty Hgt	Const Type	Year Const	Year Eff	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %	Value
D : DISPOSER	240	D	DWELL	0.00	1	2002	2002	0.00	Y	0.00	4096	279310	8	0	178200
01 : C	0	G01	ATTGAR	0.00	1	2006	2006	26.68	N	26.68	24x 24	15370	0	0	0
		01	POLEBLDG	10.00	Avg	2006	2006	9.97	Y	13.46	30x 40	16150	10	0	14500

SUMMARY OF IMPROVEMENTS

FOLDER: PRR -- Jun 17, 16
ASSESSMENT YEAR 2015

Data Collector/Date	Appraiser/Date	Neighborhood	Supplemental Cards
102 04/15/2010	102 04/22/2010	Neigh 231720 AV	TOTAL IMPROVEMENT VALUE 192700

17355.9014

STRAND, PATRICIA N

13206 W CHARLES RD

Printed 06/27/2016 Card No. 1 of 1

511

ADMINISTRATIVE INFORMATION
PARCEL NUMBER
17355.9014
Parent Parcel Number

OWNERSHIP
STRAND, PATRICIA N
PO BOX 312
NINE MILE FALLS, WA 99026-

TRANSFER OF OWNERSHIP
Date

09/05/2000 BARKER, ROBERT & PATRICIA J Doc #: 200012815
09/01/2000 STRAND, PALMER D \$100000
08/16/1999 WANG, GEORGE & CEAN J \$0 Doc #: 200012816
\$120000 Doc #: 990012727

Property Address
13206 W CHARLES RD
Neighborhood
231720 SHORS: RING AREA 35-27-41
Property Class
511 5- Household, single family
TAXING DISTRICT INFORMATION
JURISDICTION CITY

RESIDENTIAL

VALUATION RECORD

Reason for Change	Assessment Year	05/02/2010	05/13/2011	05/02/2012	05/03/2013	05/04/2014	05/02/2015	05/04/2016
VALUATION -		200000	200000	200000	200000	200000	175000	150000
Posted True Tax		214700	199300	187700	183700	182300	192700	195700
VALUATION		414700	399300	387700	383700	382300	367700	345700
Assessed Value		200000	200000	200000	200000	200000	175000	150000
		214700	199300	187700	183700	182300	192700	195700
		414700	399300	387700	383700	382300	367700	345700

LAND DATA AND CALCULATIONS

Rating	Measured	Table	Prod. Factor	Base	Adjusted	Extended	Influence	Value
Soil ID	-or- Actual	Effective	-or- Depth Factor	Rate	Rate	Value	Factor	
Frontage	Frontage	Depth	Square Feet					
	5.0000		1.00	40000.00	40000.00	200000		200000

**FOLDER: PRR - JUN 17, 16
ASSESSMENT YEAR 2013**

Appr: Appraisal Notes
04/26/2016 (JS119) ReVal inspection update. Adjusted land tables.
Lower level removed based on owners appeal photos, changed to
walkout basement. Added lean-to's, can't measure shed by
waterfront from overhangs. Land changed with the new 59/25
tables.
7/13/10 Consider resketching as sft/basement w/o with full
basement finish.
6/9/10 Jh(98) BE-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. Is(102) Placed 1900 sf
of basement/11 finish for the 2009/2010 appeal. This
information/transcript is retained in Mr. Arkills file for
further review. BPA Case 09-121 SBPA ruled in assessor's
5/18/10 Jh(98)

Supplemental Cards
MEASURED ACREAGE 5.0000

Supplemental Cards
TRUE TAX VALUE

200000

Supplemental Cards
TOTAL LAND VALUE 200000

IMPROVEMENT DATA

17355.9014

Property Class: 511
13206 W CHARLES RD

PHYSICAL CHARACTERISTICS
Style: 49 Ranch 1800-2299
Occupancy: Single Family
Story Height: 1.0
Finished Area: 3948
Attic: None
Basement: 1/2

ROOFING

Material: Metal
Type: Gable
Framing: Std for Class
Pitch: Not available

FLOORING

Slab B, L
Sub and joists 1.0 B, L, 1.0
Base Allowance B, L, 1.0
EXTERIOR COVER B, L, 1.0
Vinyl siding
INTERIOR FINISH 1.0
Drywall

ACCOMMODATIONS

Finished Rooms 9
Bedrooms 3
Family Rooms 1
Formal Dining Rooms 1

HEATING AND AIR CONDITIONING

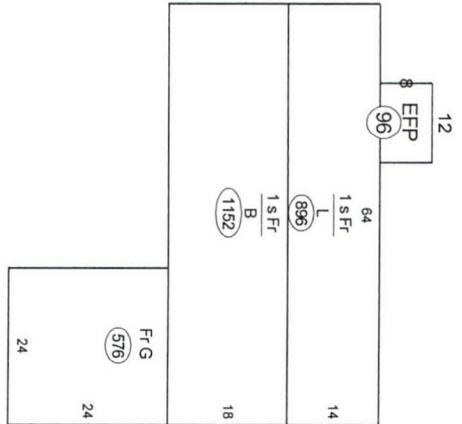
Primary Heat: Forced hot air-elec
Lower Full Part
/Bsmt 1 Upper Upper

PLUMBING

5
5 Fixt. Baths 1
4 Fixt. Baths 4
3 Fixt. Baths 2
Klt Sink 1
Water Heat 1
Extra Fixt 1
TOTAL 18

REMODELING AND MODERNIZATION

Amount Date



Construction	Base Area	Floor Area	Finished Area	Sq Ft	Value
1 Wood frame	896	1	800	23620	
1 Wood frame	2048	1.0	2048	161400	

6 Concrete	1152	Bsmt	1100	29490	
0 Crawls	0			0	

Row	Type	Adjustment	Value
TOTAL BASE			214510
1.00%			214510
SUB-TOTAL			214510
0	Interior Finish		18450
0	Ext Livg Units		0
0	Basement Finish		25130
0	Fireplace(s)		0
0	Heating		0
0	Air Condition		0
3220	Frame/Siding/Roof		3220
18480	Plumbing Fixt:		18480
240	Other Features		240

Exterior Features	Description	Value	SUB-TOTAL ONE UNIT	SUB-TOTAL 0 UNITS
EFP		4930	280030	280030
0	Integral	0	0	0
0	Att Garage	15370	15370	0
0	Att Carports	0	0	0
0	Bsmt Garage	0	0	0
4930	Ext Features		4930	

Quality Class/Grade	SUB-TOTAL	Avg-
GRADE ADJUSTED VALUE	300330	279310

(LCM: 100.00)

SPECIAL FEATURES

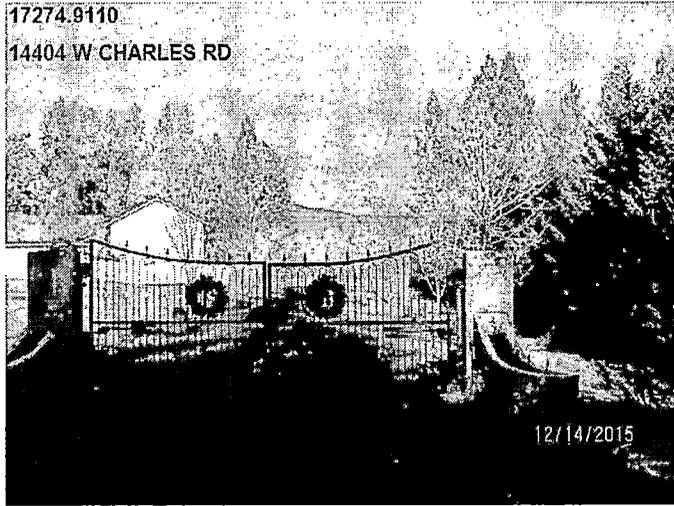
Description	Value	ID	Use	Sty Hgt	Const Type	Year Const	Year Eff Const	Year Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Obsol	Market %	Value	
D :DISPOSER	240	D	DWELL	0.00	1	2002	2002	AV	0.00	Y	0.00	4096	279310	7	0	100	168800
01 :C	0	G01	ATTGAR	0.00	1	2006	2006	AV	26.68	N	26.68	24x 24	15370	0	0	100	0
		01	POLEBLDG	10.00	AV	2006	2006	AV	9.97	Y	13.46	30x 40	16150	8	0	100	14900

SUMMARY OF IMPROVEMENTS

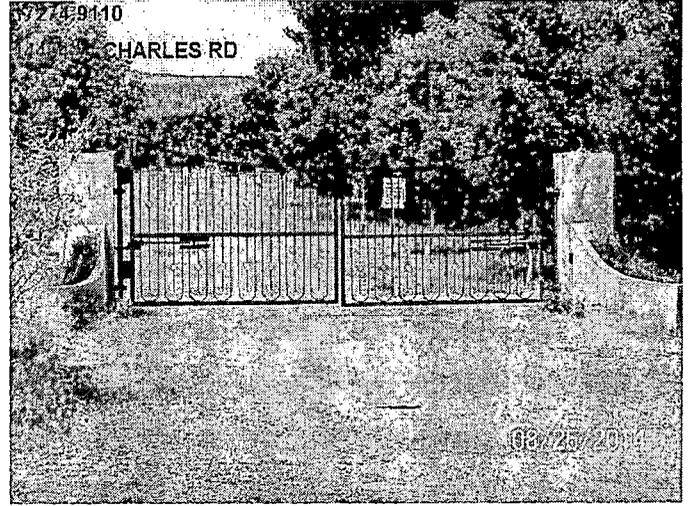
FOLDER: PRR - JUN 17, 16 ASSESSMENT YEAR 2013

Data Collector/Date: 102 04/15/2010 Appraiser/Date: 102 04/22/2010
Neighborhood: Neigh 231720 AV Supplemental Cards: 183700
TOTAL IMPROVEMENT VALUE

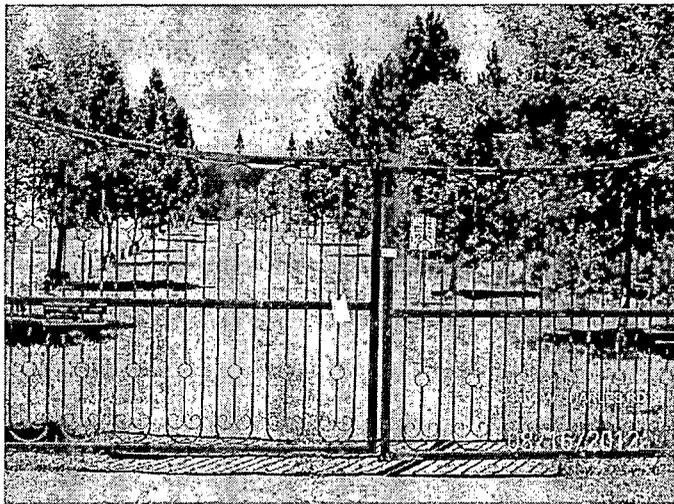
Parcel 17274.9110 – Assessor photos



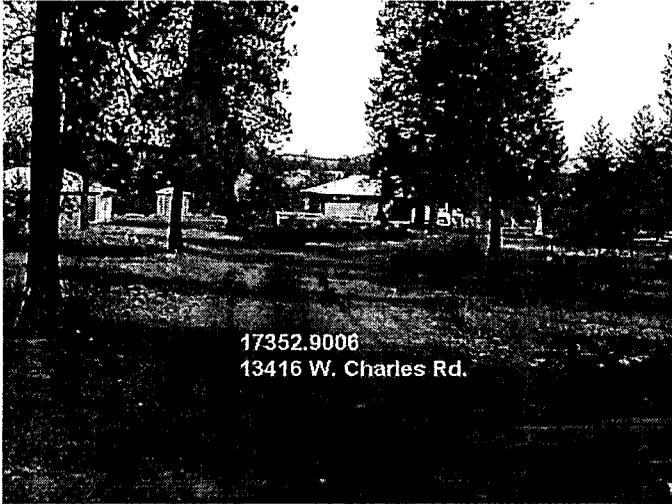
Dated 12/14/15



Dated 8/25/14



Dated 8/16/12



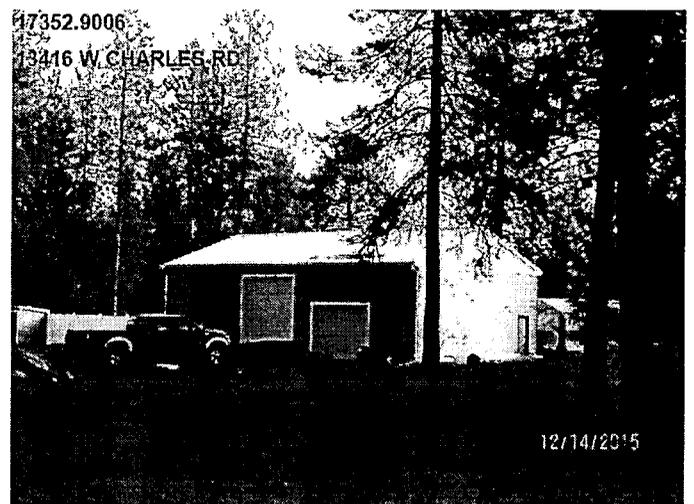
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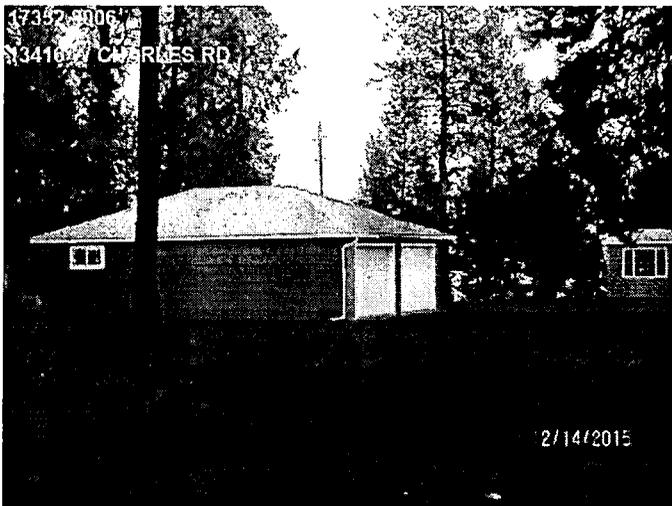
04/15/2010



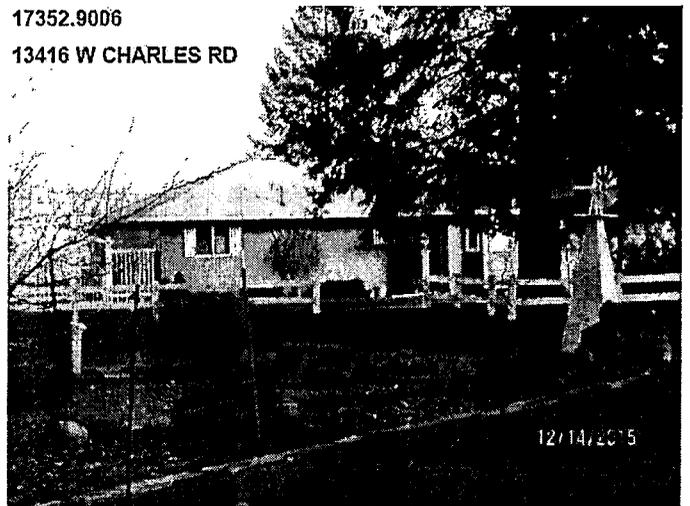
9/28/15



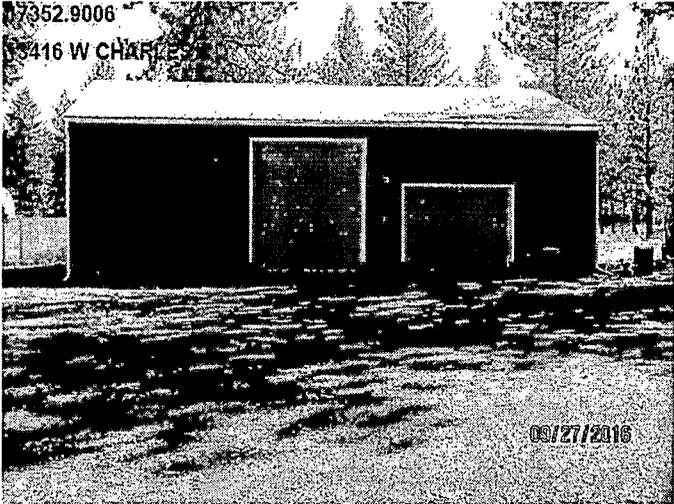
12/14/15



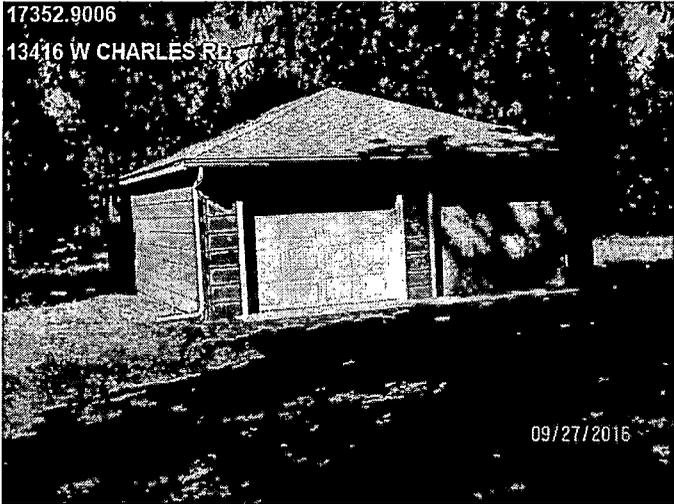
12/14/15



12/14/15



9/27/16



9/27/16



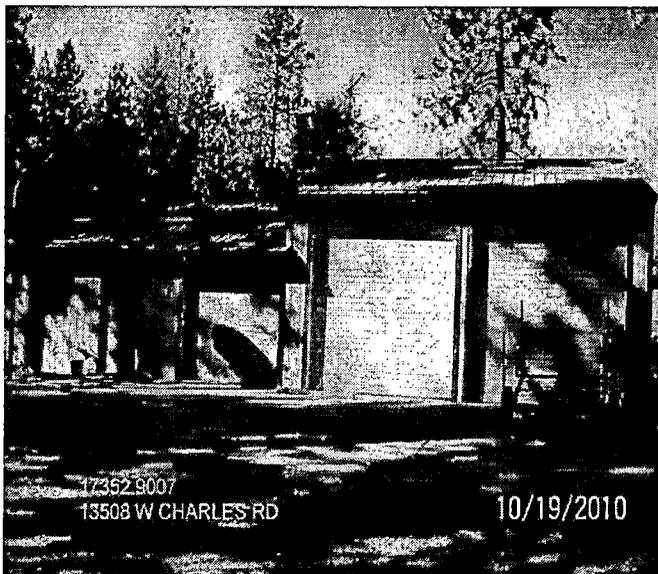
9/27/16



DATE: 4/15/2010

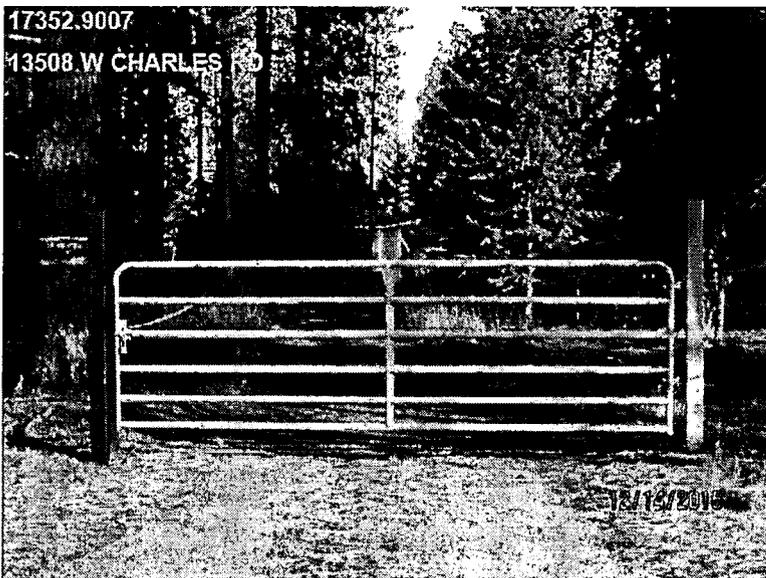


DATE: 10/19/2010 (ABOVE AND BELOW)





DATE: 9/28/15



DATE: 12/14/15

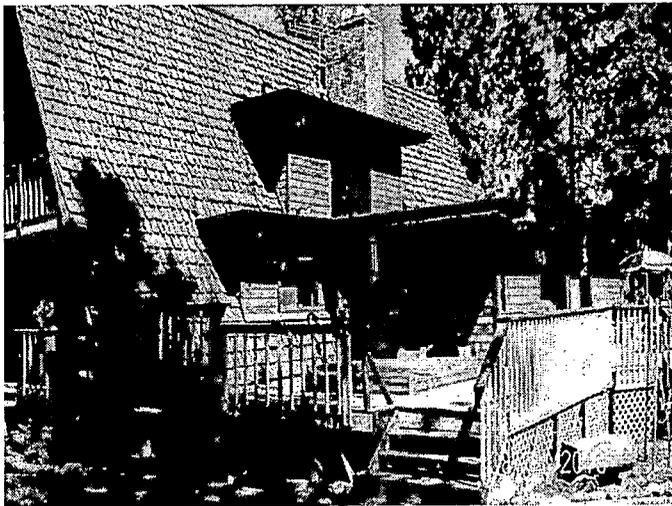
Parcel 17352.9020 – Assessor photos pg 1



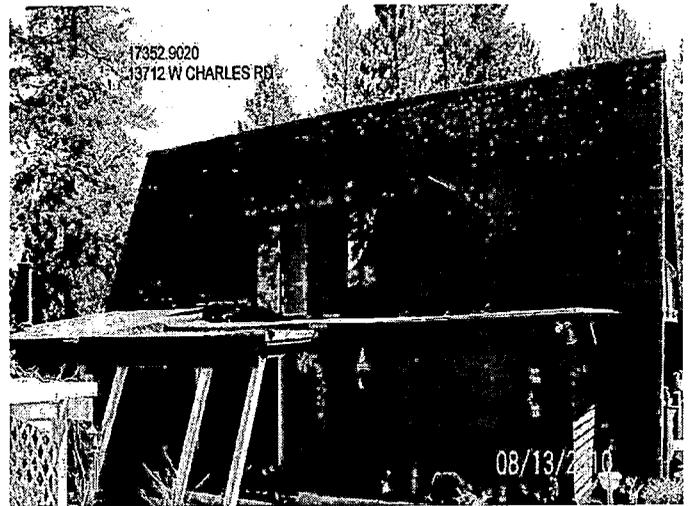
08/13/2010



04/15/2010



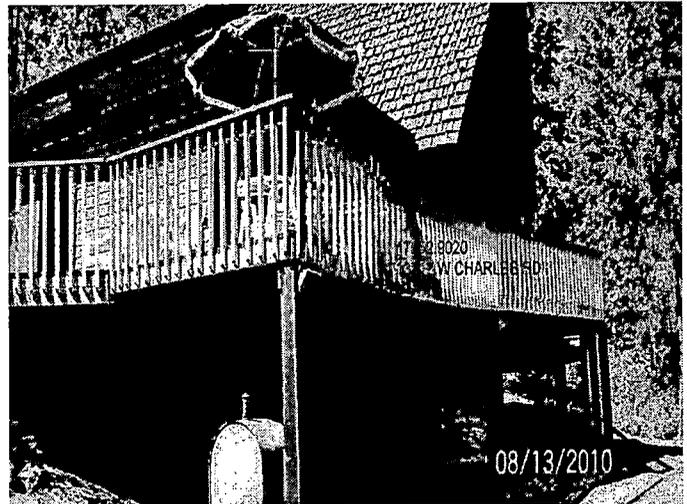
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08/13/2010



08/13/2010

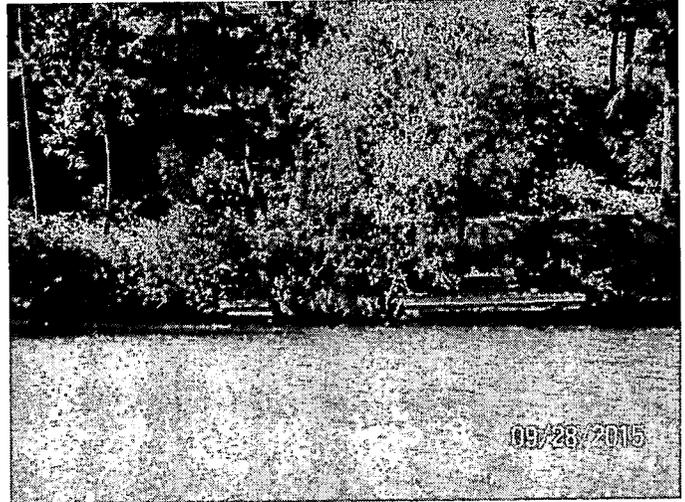


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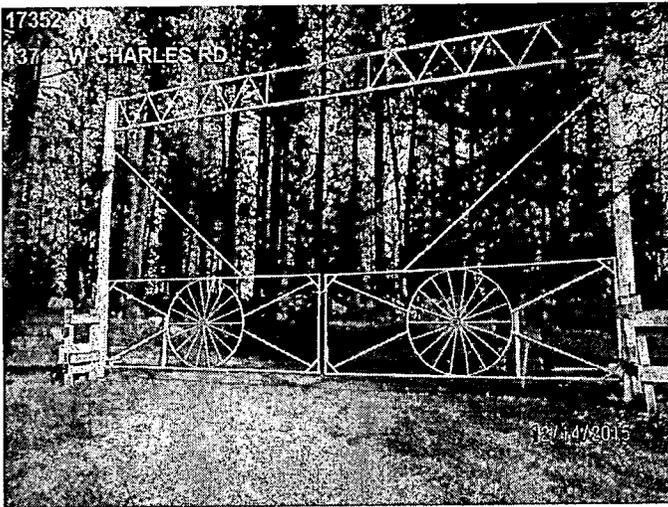
Parcel 17352.9020 – Assessor photos pg.1



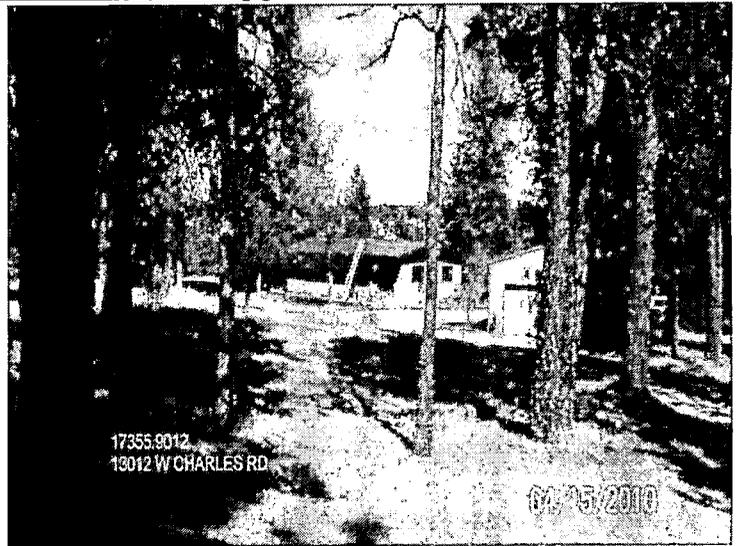
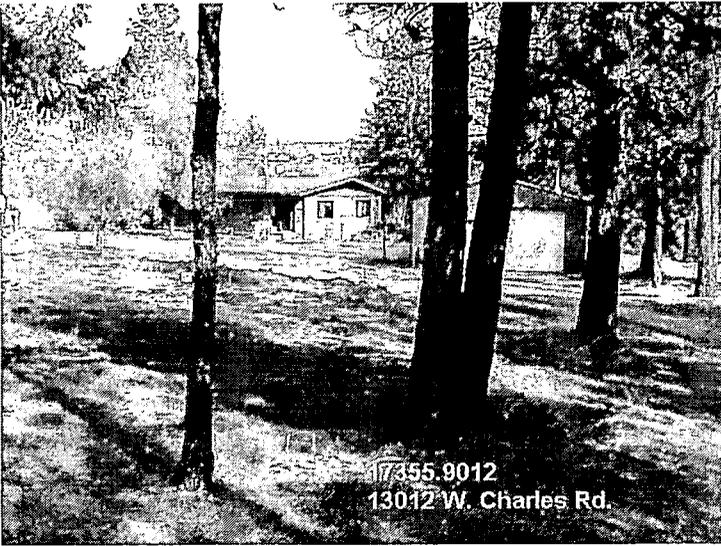
08/13/2010



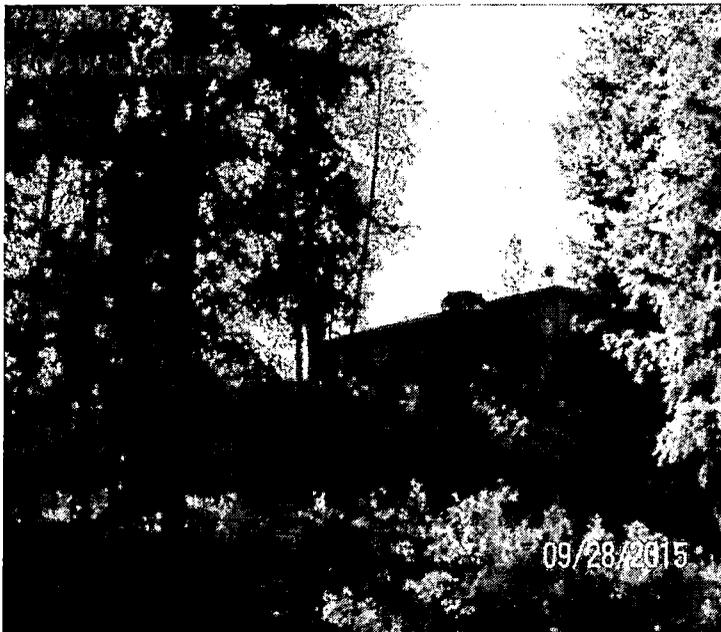
09/28/2015



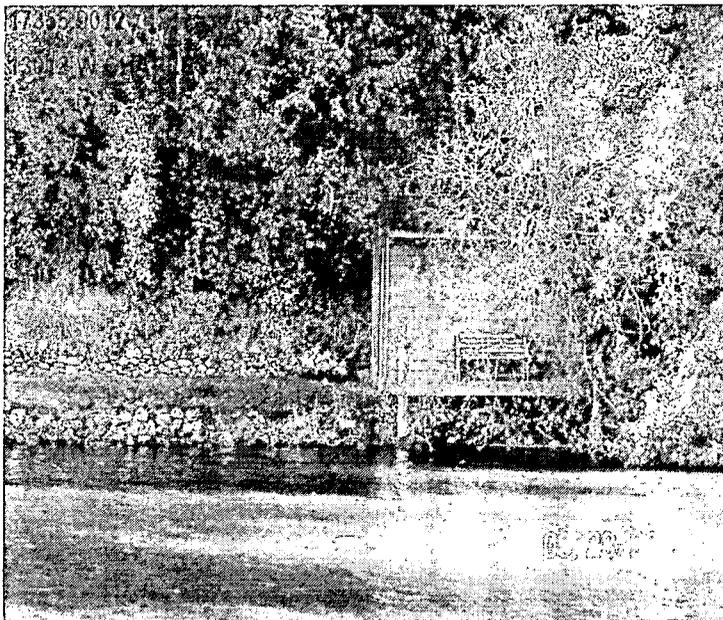
12/14/2015



04/15/2010



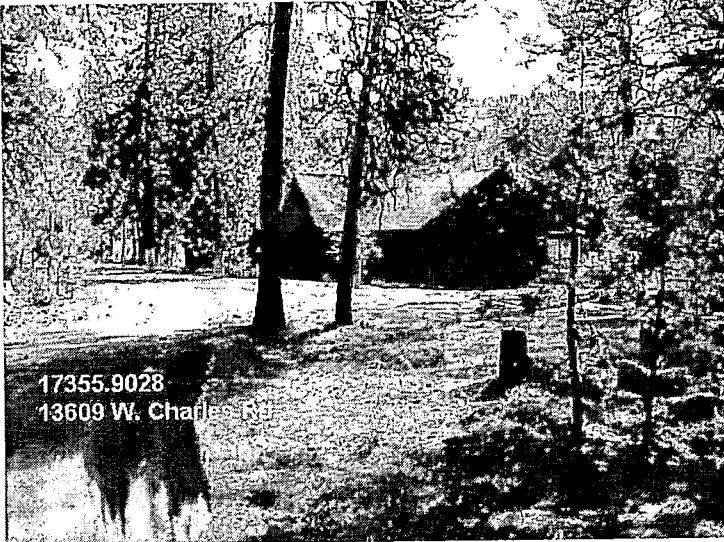
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09/28/2015



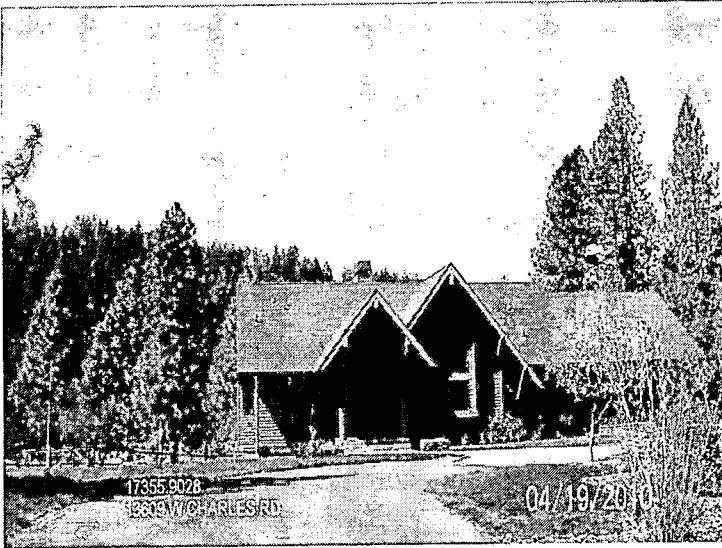
12/10/2015



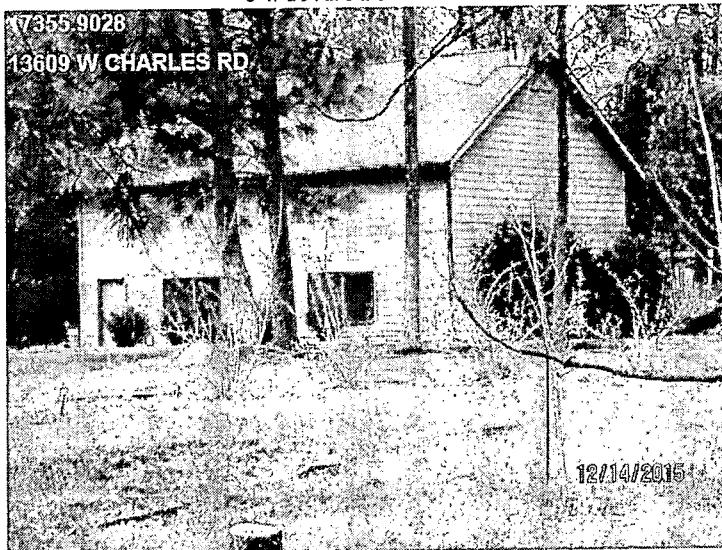
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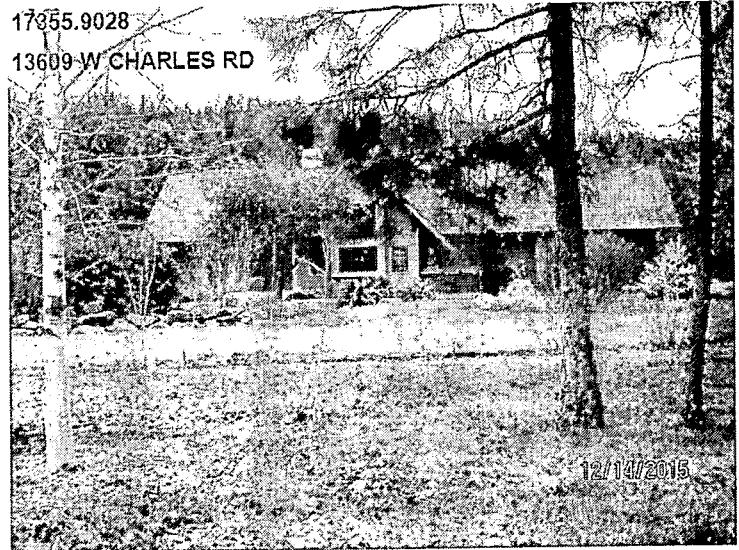
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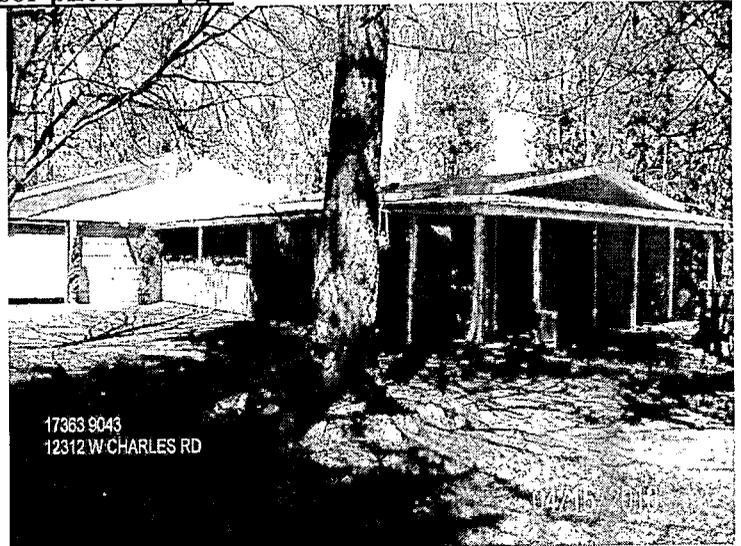
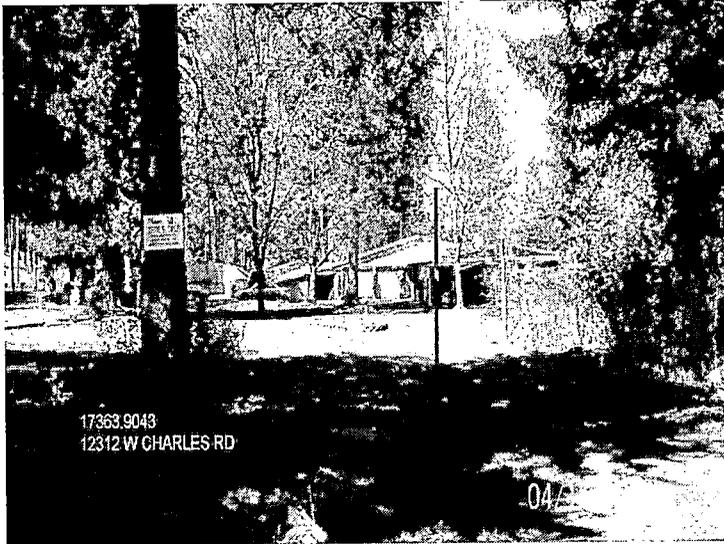


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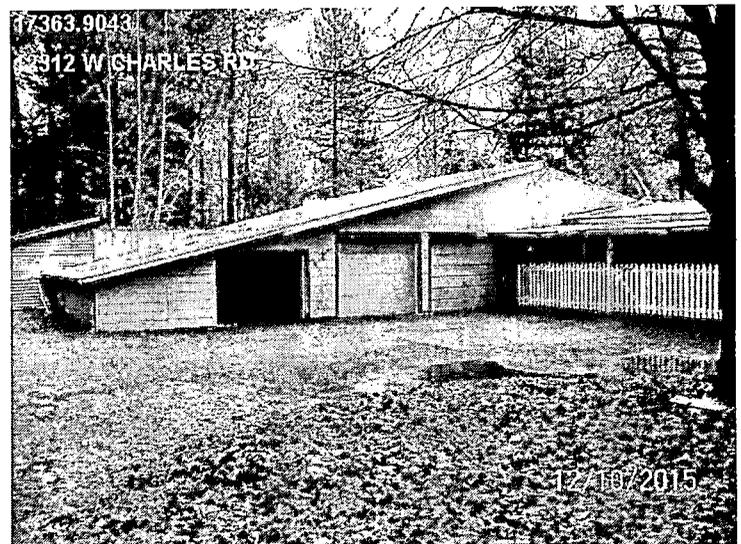
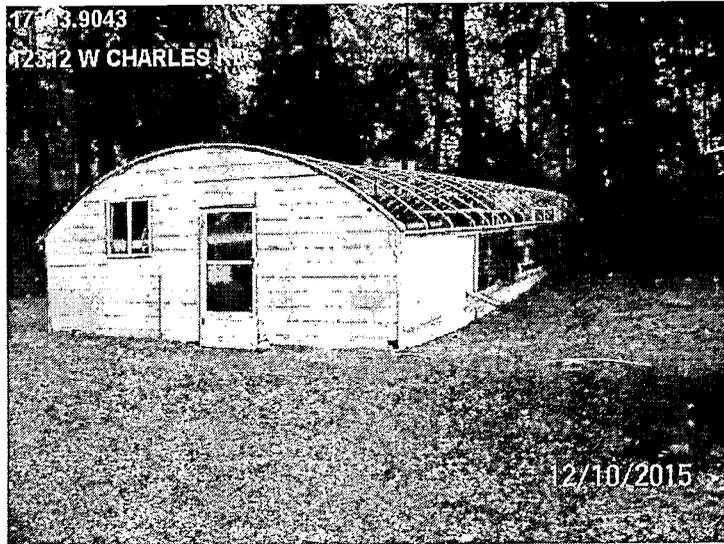


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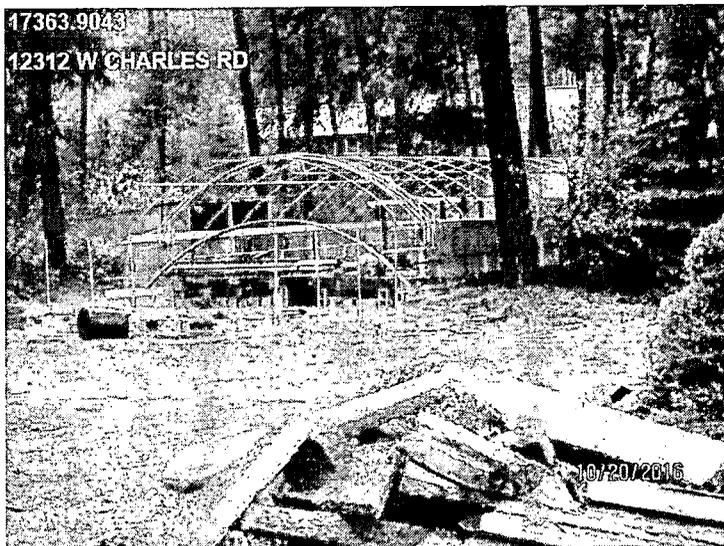




04/15/2010



12/10/2015



10/20/2016



10/20/2016

26201.0922 – Assessor photos



08/11/2011

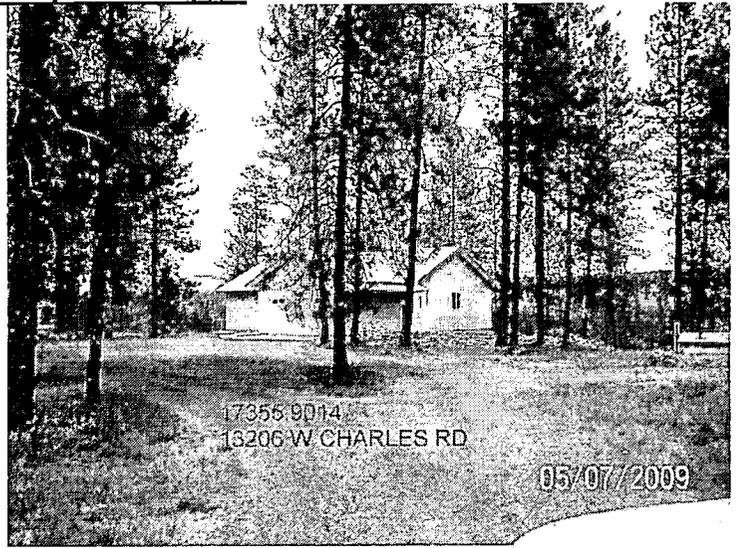


03/22/2013

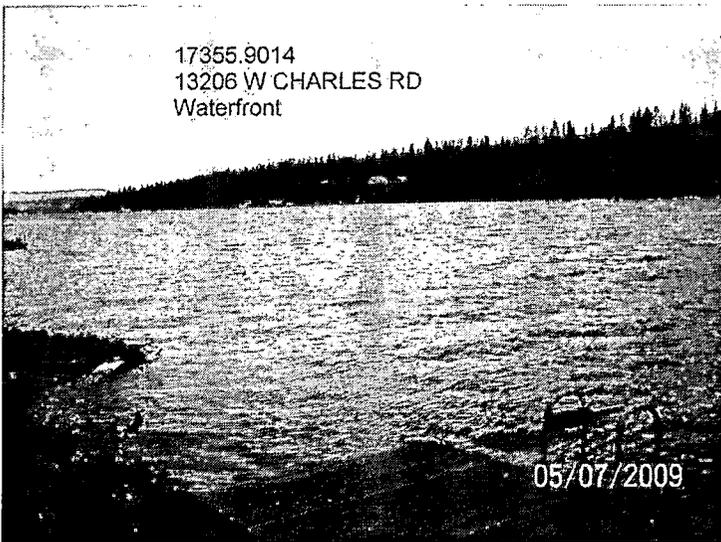
26201.0922
9104 N RIVERSIDE STATE PARK DR



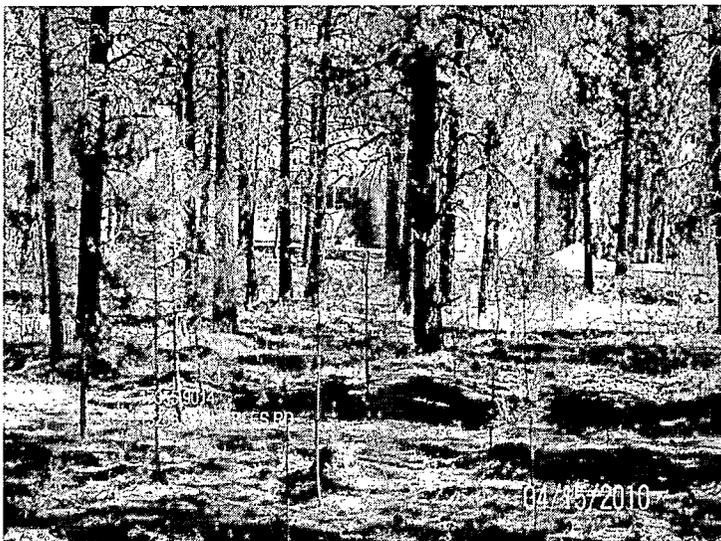
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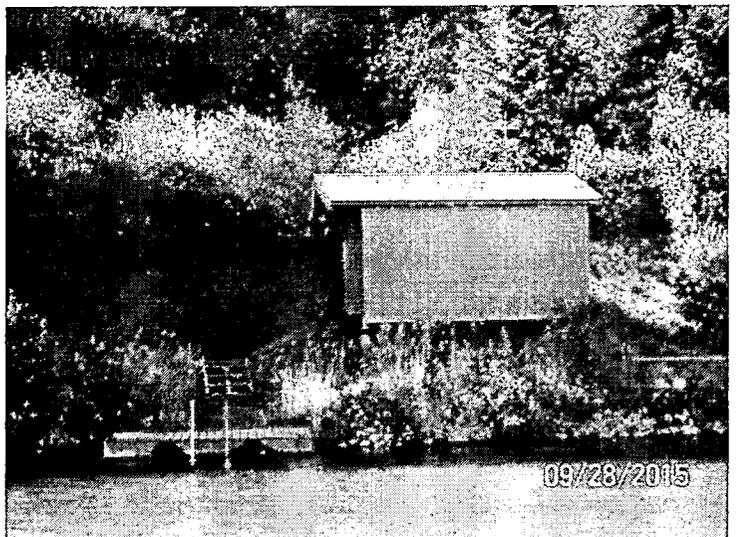
5/07/2009



5/07/209



4/15/2010



9/28/2015

From: Oesterheld, Frank A. <FOESTERHELD@spokanecounty.org>
Sent: Tuesday, August 15, 2017 7:57 AM
To: pat strand
Subject: RE: Dec/29/16 Public Records Request

Both the Property Record Cards and the Neighborhood Reports are pulling from the same database, so yes, the appraisal and inspection dates would be the same on both records. I totally agree that the Neighborhood Report best satisfies your request both in terms of informational content and the ability to produce it in a timely way.

Frank Oesterheld
Executive Assistant to Assessor Vicki Horton
Spokane County Assessor's Office<<http://www.spokanecounty.org/Assessor/content.aspx?c=1379>>
(509) 477-5960

RE: Dec/29/16 Public Records Request for 'inspection history'
DATE: Wed 9/6/2017 7:57 AM
To: pat strand <pnstrand@hotmail.com>;
Cc: Horton, Vicki <VHorton@spokanecounty.org>; Hodgson, Byron <BHODGSON@spokanecounty.org>;
Mrs. Strand,

I will cease production of the commercial property record cards at your request.

We have told you many times in the past that the “source records” for the database information in Proval do not exist. Appraisers transcribe them directly into Proval and then the “source records” are destroyed. This being the case, your request for “source records” is denied because they do not exist.

There are a number of reasons an appraiser might visit a parcel in addition to the six-year cyclical physical inspection. Not all of them would require a photo. Therefore, you should not expect photos and inspection dates to match. The explanation is the same for notes indicating other visits.

Frank Oesterheld
Executive Assistant to Assessor Vicki Horton
Spokane County Assessor's Office
(509) 477-5960

NBHD: 231720

Name: SHORS

Cycle: 6

Appraiser: 102

Number of Parcels: 173

Tax Year: 2012

Final Review

Parcel	Acres	Date	HT	Com	Size	Bsf	BsfN	Blt	Eff	Room	Qlt	Clt	Phy	Fr	Ob	S	RDP	Adj	Pcc	Inf	Acres	Soil	T/M	Asc	Land	Asc	Total	WS	Land	WS	Total	Chg	C	V
17271.9054	04/22/10	71	100	1,388	1,080			1976	1976		Good-G		12	0	0			77N	511		2.98	T1FE	59\25	139,400	283,200	139,400	270,800	-4	C	C				
17271.9067	04/22/10	102	100	962				1990	1990		Fair-G		10	0	0			77N	511		3.00	T1FE	59\25	140,000	140,000	140,000	140,000		C	C				
17271.9068	04/22/10	56	100	1,008	960			1992	1992		Avg AV		10	0	0			77N	511		3.00	T1FE	59\25	140,000	233,800	140,000	223,100	-5	C	C				
17271.9110	04/22/10	49	100	1,920	1,920			1,024	1989	1989	Avg-G		10	0	0			77N	511		3.92	T005	FT\3	31,360	216,460	31,360	197,160	-9	C	C				
17271.9111	04/22/10	39	100	3,500	4,942			2,394	1977	1977	Good AV		14	0	0			77N	511	-50	17.97	T1FE	59\25	294,550	734,650	294,550	693,850	-6	C	C				
17271.9112	04/22/10																	191			4.61	T1FE	59\25	188,300	188,300	188,300	188,300		C	C				
17272.9033	04/22/10																	191			2.00	T005	FT\14	16,250	16,250	16,250	16,250		C	C				
17272.9043	04/22/10																	183			118.63	MULK	31\3	144,140	144,140	144,140	144,140		C	C				
17273.9026	04/22/10	63	100	1,176				1969	1969		Good-AV		14	0	0			77N	511		1.50	T005	FT\14	13,130	177,330	13,130	162,630	-8	C	C				
17273.9027	04/22/10																	191			3.30	T005	FT\14	24,380	24,380	24,380	24,380		C	C				
17273.9057	04/22/10	41	100	832				1960	1960		Fair F		20	0	0			77N	511		4.31	T005	FT\14	30,690	77,090	30,690	72,690	-6	C	C				
17273.9058	04/22/10	91	100	1,440				1978	1978		Avg AV		14	0	0			77N	518		0.87	T005	FT\14	8,700	69,800	8,700	62,900	-10	C	C				
17273.9059	04/22/10	91	100	912				1999	1999		Avg-AV		7	0	0			77N	518		2.11	T005	52\6	25,000	288,000	25,000	265,100	-8	C	C				
17273.9060	04/22/10	59	100	2,063	2,051			2004	2004		Good-AV		5	0	0			77N	518	50	3.40	T005	FT\14	37,500	139,900	37,500	131,200	-6	C	C				
17273.9061	04/22/10	71	100	1,108	988			650	1997	1997	Avg G		7	0	0			77N	511		1.14	T005	52\6	25,000	145,300	25,000	131,700	-9	C	C				
17273.9062	04/22/10																	191			0.16	RSMT	43\2	400	400	400	400		C	C				
17273.9075	04/22/10	79	100	1,904	800			1999	1999		Avg G		5	0	0			77N	511		5.14	T010	FT\14	35,420	245,320	35,420	223,520	-9	C	C				
17273.9094	04/22/10	58	100	1,152	1,152			1991	1991		Good AV		10	0	0			77N	511		12.62	T020	FT\14	55,240	261,440	55,240	242,040	-7	C	C				
17273.9095	04/22/10																	183			6.20	MULK	31\3	7,530	7,530	7,530	7,530		C	C				
17273.9107	04/22/10																	191			4.90	T005	FT\14	34,380	34,380	34,380	34,380		C	C				
17273.9108	04/22/10	69	100	1,418	1,418			1990	1990		Good-AV		12	0	0			77N	511		5.02	T010	FT\14	35,060	288,960	35,060	256,160	-11	C	C				
17273.9109	04/22/10	44	100	1,998				1993	1993		Good G		8	0	0			77N	511		5.02	T010	FT\14	35,060	215,960	35,060	198,960	-8	C	C				
17273.9112	04/22/10	91	100	1,344				1995	1995		Avg-G		8	0	0			77N	518		0.42	T1RR	56\6	30,000	124,600	30,000	115,500	-7	C	C				
17273.9113	04/22/10	91	100	1,456				1984	1984		Fair AV		12	0	0			77N	518		7.00	T010	FT\14	41,000	133,700	41,000	126,000	-6	C	C				
17274.9024	04/22/10	49	100	2,005	1,945			1,554	1991	1991	Good-AV		10	0	0			77N	511	-25	8.51	T1FE	59\25	228,980	479,780	228,980	456,780	-5	C	C				
17274.9024	04/22/10	40	100	320				1974	1974		Cabinp		22	0	0			77N																
17274.9030	04/22/10	41	100	981				1963	1963		Low-AV		16	0	0			77N	511		3.21	T1FE	59\25	146,300	193,500	146,300	189,000	-2	C	C				
17274.9031	04/22/10	41	100	775				1964	1964		Fair AV		16	0	0			77N	511		3.21	T1FE	59\25	146,300	193,500	146,300	190,700	-2	C	C				
17274.9035	04/22/10	49	100	2,092	2,092			1975	1975	2004	Good-AV		14	0	0			77N	511		3.18	T1FE	59\25	145,400	336,000	145,400	318,100	-5	C	C				
17274.9086	04/22/10	39	100	3,600	3,272			2006	2006		Good-AV		5	0	0			77N	511		7.31	T010	72\25	58,480	471,180	95,030	539,330	14	C	C				
17274.9090	04/22/10	69	100	1,503	1,503			1992	1992		Good-AV		10	0	0			77N	511		7.01	T010	FT\14	41,030	272,230	41,030	251,430	-8	C	C				
17274.9091	04/22/10																	191			5.74	T010	FT\14	37,220	37,220	37,220	37,220		C	C				
17274.9096	04/22/10																	191			11.02	T020	FT\14	52,040	52,040	52,040	52,040		C	C				
17274.9107	04/22/10	49	100	1,984	1,928			1,900	1994	1994	VGD-AV		10	15	0			77N	511	-35	8.17	T1FE	59\25	191,820	465,720	191,820	434,320	-6	C	C				

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Final Review

NBHD: 231720 Name: SHORS Cycle: 6 Appraiser: 102 Number of Parcels: 173 Tax Year: 2012

Parcel	Acpr Date	Ht & Cgm	Size	Bsft	Bsfn	Blk	Eff	Rem	Qlt	Cdt	Phy	En	Ob	S	RDP	Adj	Pcc	Inf	Acres	Soil	T/M	Asc	Land	Asc	Total	WS	Land	WS	Total	Chg	C	W
17354.0101	04/22/10	59 100	1,288	1,288	788	2002	2002		Good-G		3	0	0			77N	511		4.00	R1E	29/6	175,000	479,300	175,000	452,100	-6	C					
17354.0102	04/22/10	47 100	1,244	1,244	1,244	1976	1976		Good-G		12	0	0			77N	511		4.00	R1E	29/6	175,000	353,800	175,000	339,100	-4	C					
17354.0103	04/22/10	39 100	2,469	2,439	2,200	2006	2006		Vgd-G		3	0	0			77N	511		4.00	R1E	29/6	175,000	587,900	175,000	546,500	-7	C					
17354.0104	04/22/10	49 100	1,928	1,928	240	1986	1986		Vgd-G		10	0	0			77N	511		4.00		29/6	175,000	322,000	175,000	309,500	-4	C					
17354.0105	04/22/10	56 100	960	960	1967	1967	1967		Vgd-G		14	0	0			77N	511		6.00		29/6	175,000	271,700	175,000	261,400	-4	C					
17354.0201	04/22/10	42 100	1,056	1,056	1971	1971	1971		Good-G		12	0	0			77N	511		3.62	T1S1	92/6	35,000	133,300	35,000	124,800	-6	C					
17354.0202	04/22/10	47 100	1,456	1,456	400	1979	1979		Vgd-G		12	0	0			77N	511		4.22	T1S1	92/6	35,000	182,500	35,000	165,600	-9	C					
17354.0203	04/22/10	71 37	1,340	1,318	2010	2010	2010		Good-G		0	0	0			77N	518		4.82	T1S1	92/6	35,000	60,200	35,000	59,700	-1	C					
17354.0204	04/22/10	47 100	1,200	1,200	720	1973	1973		Vgd-G		14	0	0			77N	511		5.42	T1S1	92/6	35,000	148,600	35,000	138,700	-7	C					
17354.0205	04/22/10	47 100	1,270	1,213	1994	1994	1994		Good-G		8	0	0			77N	511		7.14	T1S1	92/6	35,000	173,600	35,000	159,200	-8	C					
17354.0207	04/22/10	59 100	3,791	1,840	2006	2006	2006		Good-AV		5	0	0			77N	518		6.79	T010	Fr\14	40,370	430,170	40,370	383,970	-11	C					
17354.0208	04/22/10	91 100	2,536	1,999	1999	1999	1999		Vgd-AV		7	0	0			77N	518		6.92	T010	Fr\14	40,760	188,060	40,760	168,660	-9	C					
17354.0210	04/22/10	91 100	1,352	1,998	1998	1998	1998		Fair F		10	0	0			77N	518		6.49	T1W	Fr\3	51,920	121,820	51,920	114,520	-6	C					
17354.9039	04/22/10	91 100	2,000	2003	2003	2003	2003		Vgd-AV		5	0	0			77N	518		6.60	T010	Fr\14	39,800	181,200	39,800	169,700	-6	C					
17354.9040	04/22/10	91 100	1,792	1,994	1994	2008	2008		Vg		6	0	0			77N	518		6.70	T010	Fr\14	40,100	58,700	40,100	58,000	-1	C					
17354.9041	04/22/10	91 100	1,848	1,991	1991	1991	1991		Vgd-AV		10	0	0			77N	518		7.00	T010	Fr\14	41,000	162,500	41,000	152,200	-6	C					
17354.9050	04/22/10	91 100	1,848	1,977	1977	1977	1977		Fair AV		14	0	0			77N	518		10.00	T010	Fr\14	50,000	283,400	50,000	261,500	-8	C					
17354.9050	04/22/10	69 44	1,515	1,515	2010	2010	2010		Good-G		0	0	0			77N																
17354.9053	04/22/10	76 100	1,296	1,296	702	1991	1991		Vgd-G		8	0	0			191			10.04	T020	Fr\14	50,080	50,080	50,080	50,080		C					
17354.9011	04/22/10	48 100	1,777	1,777	1,777	1977	1977		Good G		12	0	0			77N	511		5.60	T1E	59\25	245,000	383,100	245,000	370,200	-3	C					
17354.9012	04/22/10	47 100	1,300	1,300	975	1977	1977		Vgd-G		12	0	0			77N	511		5.40	T1E	59\25	212,000	385,900	212,000	347,000	-3	C					
17354.9013	04/22/10	47 100	1,492	1,492	1976	1976	1976		Good AV		14	0	0			77N	511		5.00	T1E	59\25	200,000	381,900	200,000	364,900	-4	C					
17354.9014	04/22/10	49 100	2,048	2,048	1,900	2002	2002		Vgd-G		3	0	0			77N	511		5.00	T1E	59\25	200,000	414,700	200,000	399,300	-4	C					
17354.9015	04/22/10	48 100	1,578	1,578	2003	2003	2003		Vgd-G		3	0	0			77N	511		5.10	T1E	59\25	203,000	365,900	203,000	350,600	-4	C					
17354.9016	04/22/10	47 100	1,020	1,020	540	1968	1968		Vgd-AV		16	0	0			77N	511		6.30	T1E	59\25	239,000	355,700	239,000	343,700	-3	C					
17354.9028	04/22/10	49 100	1,811	1,803	1,803	1996	1996		Vgd-VG		6	0	0			77N	511		6.30	T010	72\25	81,900	493,600	81,900	457,900	-7	C					
17354.9029	04/22/10	47 100	1,278	1,254	440	1995	1995		Vgd-G		8	0	0			191			6.10	T010	Fr\14	33,700	33,700	33,700	47,880	-2	C					
17354.9030	04/22/10	11 100	997	952	1920	1920	1960		Fair F		24	0	0			77N	511		6.80	T010	Fr\14	40,400	169,600	40,400	156,600	-8	C					
17354.9031	04/22/10	10 100	982	1910	1910	1910	1910		Fair-F		24	0	0			77N	511		6.50	T010	Fr\14	39,500	156,500	39,500	146,300	-7	C					
17354.9032	04/22/10	105 100	1,697	1,697	1992	1992	1992		Vgd-G		8	0	0			191			6.00	T010	Fr\14	51,300	51,300	51,300	51,300		C					
17354.9033	04/22/10	42 100	1,064	1,985	1985	1985	1985		Vgd-G		10	0	0			77N	511		5.70	T010	Fr\14	50,090	223,490	50,090	208,690	-7	C					
17354.9036	04/22/10	42 100	1,064	1,985	1985	1985	1985		Vgd-G		10	0	0			77N	511		5.30	T010	Fr\14	35,900	116,700	35,900	110,100	-6	C					

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Final Review

NBHD: 231720 **Name: SHORS** **Cycle: 6** **Appraiser: 102** **Number of Parcels: 173** **Tax Year: 2012**

Parcel	Acres	Date	HT	Com	Size	Bsf	Bsf	Bsf	Blk	Eff	Rem	Qlt	Cdt	Phy	Fr	Op	S	RDF	Adj	Pcc	Inf	Acres	Soil	T/M	Asc	Land	Asc	Total	WS	Land	WS	Total	Chg	C/W
17355.9037	04/22/10	56	100	1,200	1,200	300	1975	1975												511		5.40	TO10	FR\14	36,200	85,500	36,200	85,000	-1	C				
17355.9038	04/22/10	56	100	1,200	1,200	300	1975	1975												511		5.50	TO10	FR\14	36,500	132,300	36,500	97,400	-26	C				
17355.9046	04/22/10																			191		99.58	BLDK	31\3	120,990	120,990	120,990	120,990	0	C				
17355.9049	04/22/10																			191		10.00	TIW	EV\3	80,000	80,000	80,000	80,000	0	C				
17361.0101	04/22/10	47	100	1,355	1,355	990	1967	1967												77N 511	-20	0.10	RIFE	29\6	140,000	274,200	140,000	258,700	-6	C				
17361.0102	04/22/10	71	100	1,230	1,230	1,034	1973	1973												77N 511	-20	0.10	RIFE	29\6	140,000	275,800	140,000	268,200	-3	C				
17361.0103	04/22/10	54	100	1,208	1,208	144	1925	1925	1999	Good-AV										77N 511		0.10	RIFE	29\6	175,000	295,100	175,000	283,800	-4	C				
17361.0109	04/22/10	49	100	1,846	1,846	1,350	1968	1968												77N 511		0.10	RIFE	29\6	175,000	349,900	175,000	330,900	-5	C				
17361.0111	04/22/10	91	100	2,047	2,047		1997	1997												77N 518		4.03	RIFE	29\6	175,000	278,400	175,000	267,600	-4	C				
17361.9001	04/22/10																			191		32.81	UNDM	73\25	3,280	3,280	3,280	3,280	0	C				
17361.9003	04/22/10																			191		4.99	UNDM	73\25	500	500	500	500	0	C				
17361.9046	04/22/10																			191		2.24	UNDM	73\25	220	220	220	220	0	C				
17361.9047	04/22/10																			191		2.00	UNDM	73\25	200	200	200	200	0	C				
17361.9048	04/22/10																			191		1.65	UNDM	73\25	170	170	170	170	0	C				
17361.9049	04/22/10																			191		1.37	UNDM	73\25	140	140	140	140	0	C				
17361.9064	04/22/10																			191		1.91	UNDM	73\25	190	190	190	190	0	C				
17361.9065	04/22/10																			191		23.10	UNDM	73\25	2,310	2,310	2,310	2,310	0	C				
17361.9071	04/22/10																			793		11.68	UNDM	73\25	1,170	1,170	1,170	1,170	0	C				
17363.9010	04/22/10	56	100	1,344	1,344	650	1977	1977												77N 511		5.30	TIRE	59\25	209,000	344,100	209,000	331,500	-4	C				
17363.9013	04/22/10	47	100	1,008	1,008	240	1976	1976												77N 511		11.50	TO20	FR\14	53,000	149,300	53,000	141,300	-5	C				
17363.9022	04/22/10	46	100	960	960	480	1963	1963												77N 511		1.13	TIRE	59\25	83,900	185,500	83,900	148,800	-4	C				
17363.9043	04/22/10	91	100	1,440	1,440		1973	1973												77N 518	-15	6.60	TIRE	59\25	210,800	311,600	210,800	303,300	-3	C				
17363.9044	04/22/10	40	100	546	546		1942	1942												77N 519		3.81	TIRE	59\25	164,300	210,100	164,300	205,700	-2	C				
17363.9050G	04/22/10	68	100	1,298	1,274		1974	1974												77N 788		1.00	TO05	FR\14	10,000	176,500	10,000	160,800	-9	C				
17363.9050H	04/22/10																			788					12,400	12,400	12,400	12,400	0	C				
17363.9051	04/22/10	48	100	1,799	1,749	1,375	1996	1996												77N 511		0.98	TO05	52\6	25,000	199,900	25,000	183,500	-8	C				
17363.9052	04/22/10																			191		12.22	TO20	FR\14	54,440	54,440	54,440	54,440	0	C				
17363.9053	04/22/10	69	100	2,322	1,110		1960	1960	2001											77N 511		5.00	TIRE	59\25	200,000	406,400	200,000	386,800	-5	C				
17363.9054	04/22/10																			191	-45	9.66	TIRE	59\25	186,890	186,890	186,890	186,890	0	C				
17363.9067	04/22/10	42	100	1,452	1,452		1940	1940												77N 511		9.72	TO10	FR\14	49,160	122,560	49,160	115,460	-6	C				
17363.9068	04/22/10	91	100	1,960	1,960		1994	1994												77N 518		9.84	TO10	FR\14	49,520	160,020	49,520	147,420	-8	C				
17363.9069	04/22/10																			191		1.80	UNDM	73\25	180	180	180	180	0	C				
17363.9075	04/22/10	38	100	3,390	3,390		1960	1960												191	-60	10.00	TIRE	59\25	170,630	170,630	170,630	170,630	0	C				
17363.9076	04/22/10	42	100	1,226	1,226		1942	1942	1968											77N 511	-35	7.58	TIRE	59\25	180,310	344,310	180,310	329,810	-4	C				
17363.9077	04/22/10																			77N 511		2.19	TO05	52\6	25,000	88,600	25,000	82,600	-7	C				

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[Rcvd: Aug/18/17 as 2011-2012 Final Review; 231720 -- Assessor Response to Dec29/16 Public Records Request pg 15 of 17 total pages]

Final Review

Parcel	Appr Date	HT	%Com	Size	Bsf	Bsf	Bsf	Blc	Eff	Rem	Qlt	Cdt	Phy	En	Ob	S	RDP	Adi	Pcc	Inf	Acres	Soil	T/M	Asc	Land	Asc	Total	WS	Land	WS	Total	Chg	C	Y
17363.9078	04/22/10	91	100	840				1979	1979				Avg	G	68	0	0	77N	518		1.09	TOO5	52/6	25,000	42,200	25,000	39,500	-6	C	C				
17364.0101	04/22/10																	191			0.00	TIRR	66/6	45,000	45,000	45,000	45,000		C	C				
17364.0201	04/22/10																	191			4.20	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0202	04/22/10																	191			1.68	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0203	04/22/10																	191			2.52	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0301	04/22/10																	191			8.40	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0401	04/22/10																	191			0.00		92/6	35,000	35,000	35,000	35,000		C	C				
17364.0502	04/22/10																	990			0.50	TISL	92/6	35,000	42,400	35,000	42,400		C	C				
17364.0510	04/22/10	91	100	1,968				1997	1997	2010			Fair	F	10	0	0	77N	518		0.50		92/6	35,000	149,200	35,000	139,900	-7	C	C				
17364.0511	04/22/10	48	100	1,792	1,727	1,700	1979	1979	2000				Fair	G	12	0	0	77N	511		1.37	TISL	92/6	35,000	221,400	35,000	200,900	-9	C	C				
17364.0512	04/22/10	44	100	2,500			1977	1977					Avg	G	12	0	0	77N	511		1.33	TISL	92/6	35,000	198,000	35,000	183,700	-7	C	C				
17364.0601	04/22/10																	191			2.52	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0602	04/22/10	55	100	768	768	240	1981	1981					Fair	G	10	0	0	77N	511		3.36	TISL	92/6	35,000	116,400	35,000	109,500	-6	C	C				
17364.0603	04/22/10																	191			2.52	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0701	04/22/10																	191			8.40	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0801	04/22/10																	191			4.20	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0802	04/22/10																	191			4.20	TISL	92/6	35,000	35,000	35,000	35,000		C	C				
17364.0901	04/22/10	43	100	1,608			2005	2005					Avg	AV	5	0	0	77N	511		1.00	TIRR	66/6	45,000	171,800	45,000	158,100	-8	C	C				
17364.0902	04/22/10	91	100	1,536			1978	1978					Fair	F	18	0	0	77N	518		1.00	TIRR	66/6	45,000	135,000	45,000	127,200	-6	C	C				
17364.0903	04/22/10	91	100	1,568			1991	1991					Fair	F	12	0	0	77N	518		1.00	TIRR	66/6	45,000	121,000	45,000	113,800	-6	C	C				
17364.0904	04/22/10	68	100	1,104	989		1999	1999					Good-AV		7	0	0	77N	511		1.00	TIRR	66/6	45,000	238,400	45,000	216,500	-9	C	C				
17364.0905	04/22/10	49	100	2,082	2,082	2,082	1990	1990					Good-G		10	0	0	77N	511		1.22	TIRR	66/6	45,000	307,200	45,000	277,900	-10	C	C				
17364.0919	04/22/10	40	100	437	280		1935	1935					Fair-AV		20	0	5	77N	511		0.35	TIFE	59/25	60,500	88,900	60,500	86,200	-3	C	C				
17364.9036	04/22/10	72	100	1,760	1,760	880	1968	1968					Avg	AV	16	0	0	77N	511		16.59	TIFE	59/25	219,080	383,680	219,080	364,780	-5	C	C				
17364.9038	04/22/10	71	100	1,074	1,040	688	1968	1968					Avg	G	14	0	0	77N	511		5.71	TO10	FW/14	37,130	177,030	37,130	163,230	-8	C	C				
17364.9040	04/22/10	48	100	1,544	1,544	560	1975	1975					Avg	AV	14	0	0	77N	511		1.38	TIFE	59/25	91,400	228,100	91,400	215,400	-6	C	C				
17364.9042	04/22/10																	191			1.57	TIFE	59/25	97,100	97,100	97,100	97,100		C	C				
17364.9057	04/22/10																	191			4.41	UNDW	73/25	440	440	440	440		C	C				
17364.9060	04/22/10	71	100	1,462	1,462	298	1979	1979					Avg	G	12	0	0	77N	511		0.68	TIFE	59/25	70,400	70,400	70,400	70,400		C	C				
17364.9067	04/22/10																	191			1.50	TIFE	59/25	95,000	244,400	95,000	229,900	-6	C	C				
17364.9068	04/22/10																	990			8.33	TO10	FW/14	44,990	47,090	44,990	47,090		C	C				
17365.9072	04/22/10	47	100	1,196	768	200	1956	1956	2005				Fair	VG	14	0	0	77N	511		8.09	TIFE	59/25	175,620	257,420	175,620	248,020	-4	C	C				
17365.9073	04/22/10	93	100	924			1975	1975					Fair	F	18	0	0	77N	511		7.60	TO10	FW/14	42,800	325,100	42,800	294,500	-9	C	C				
17365.9073		58	100	1,698	1,698	2007	2007						Good	G	2	0	0	77N																

[Rcvd: Aug/18/17 as 2011-2012 Final Review; 231720 - Assessor Response to Dec/29/16 Public Records Request pg 16 of 17 total pages]

NBHD: 231720

Name: SHORS

Cycle: 6

Appraiser: 102

Number of Parcels: 173

Tax Year: 2012

Final Review

Parcel	Appr Date	Ht & Com	Size	Bsf	Bsfn	Blt	Eff	Rem	Qlt	Cdt	Ply	Fn	Ob	S	RDF	Adj Pcc	Inf	Acres	Soil	T/W	Asc Land	Asc Total	WS Land	WS Total	Chg	C	W
17365.9074	04/22/10	47 100	1,391	1,391		1997	1997		Avg	AV	8	0	0		77N 511		1.77	T1E	59\25	103,100	233,300	103,100	220,500	-5	C	C	
17365.9079	04/22/10	91 100	1,848			1989	1989		Avg	F	14	0	0		77N 518	-35	1.73	T1E	29\6	113,750	223,250	113,750	211,650	-5	C	C	
17365.9080	04/22/10	91 100	1,404			2007	2007		Avg	- AV	2	0	0		77N 518		1.06	T1E	29\6	175,000	272,900	175,000	261,900	-4	C	C	

17355.9014

Proval Notes:

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.

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. Is(102) placed 1900 sf of basement/ll 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.

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.

6/29/07-101 Added 30x40 shop for 07/08.

Appeal Information

BE-13-0103 » Jay Sporn » 2014 » 06/17/2013

BE-15-0048 » Jay Sporn » 2016 » 06/16/2015

DOCK:

Dock Count: 1

Field Book# 00034A RGE

FIRE: 5

IMP: 5

PARCEL 27323.9054

COLDWELL BANKER
TOMLINSON



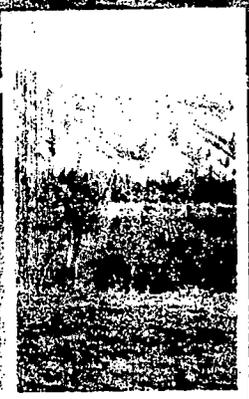
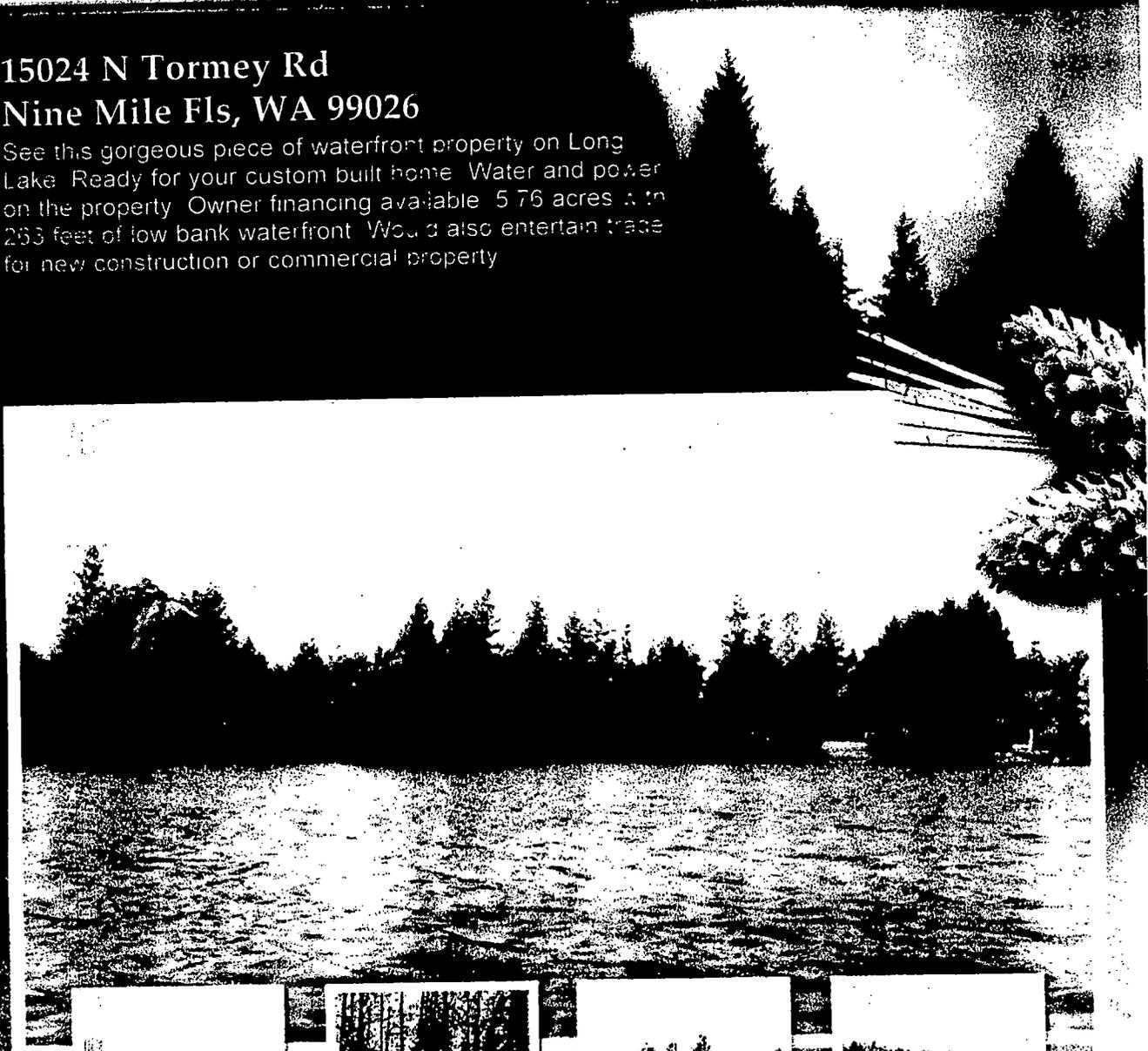
Sharon Ohland
Coldwell Banker Tomlinson of Spokane
509-701-3895
sharono115@comcast.net

MLS #: 201013243

\$379,000

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Nine Mile Fls, WA 99026**

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STATE OF WASHINGTON
DEPARTMENT OF REVENUE

July 23, 2010

The Honorable Ralph Baker
Spokane County Assessor
1116 West Broadway Avenue
Spokane, Washington 99260-0010

→ **Approval of Spokane County Revaluation Plan for the 2011-2016 Revaluation Cycles**

Dear Mr. Baker:

I have reviewed your revaluation plan for the 2011 through 2016 assessment years. You mention that you are in the process of reviewing inspection area boundaries and may find that you need to revise area boundary lines in the future. I will take this opportunity to remind you that one of the conditions of approval is that you will notify the Department when you decide to revise area boundaries. We support your initiative to augment your assessment toolbox with the addition of pictometry to enhance your ability to identify and list new construction in Spokane County. Your commitment to assuring that the stakeholders are provided fair and equitable assessments is commendable. We compliment the effort it requires to provide quality service during these trying times where you are asked to do more with less. We appreciate your attention to detail and your consideration to all the complex elements associated with developing a workable and efficient annual revaluation plan. The plan is based on a six-year physical inspection cycle and annual updating of values for all property each year.

Approval of your revaluation plan is subject to the following conditions:

- **New construction**

Each year all new construction is identified and placed on the assessment roll.

- **Physical inspections**

Physical inspections shall meet the requirements of RCW 84.41.041 and WAC 458-07-015(4). The quality and comprehensiveness of your physical inspections should be such that:

1. All property is listed and classified uniformly.
2. Adequate data is collected to make accurate valuations.
3. Changes in physical characteristics affecting value are recorded.
4. Properties are considered in their entirety, including consideration for internal and external influences affecting value.

Property Tax Division
P O Box 47471 ♦ Olympia, Washington 98504-7471 ♦ (360) 570-5900 ♦ Fax (360) 586-7602

The Honorable Ralph Baker
July 23, 2010
Page 2

- **Complete reappraisal**

One hundred percent of the parcels must be inspected and reappraised by the end of the revaluation cycle. Furthermore, operating under an annual revaluation cycle requires that, during the interval between each physical inspection of real property, the valuation of such property shall be adjusted to its current true and fair value based upon appropriate statistical data.

- **Adequate funding/trained staffing levels**

It is imperative that your office be adequately funded and appropriately staffed. If it lacks the resources to systematically revalue property and add new construction, taxpayers are deprived of the uniformity of taxation clauses of the State Constitution.

- **Adequate funding of computer systems and software**

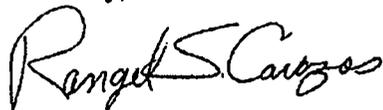
Adequate appraisal tools and technology must be funded and supported. Use of technology enhances the assessor's ability to efficiently and effectively update values and measure levels of uniformity within the county.

- **Notification to the Department of Revenue (Department)**

The Department should be notified of any problems that could limit the implementation and successful completion of your plan, as well as providing the Department with periodic physical inspection and revaluation progress updates. Also, the Department should be notified of potential changes to inspection areas within the current approved plan prior to implementation of the changes.

We support your efforts toward valuing property on a uniform and equitable basis and wish you success in the administration of your revaluation program. If you have questions regarding the content of this letter, please contact me at (425) 356-4848 or rc@dor.wa.gov.

Sincerely,

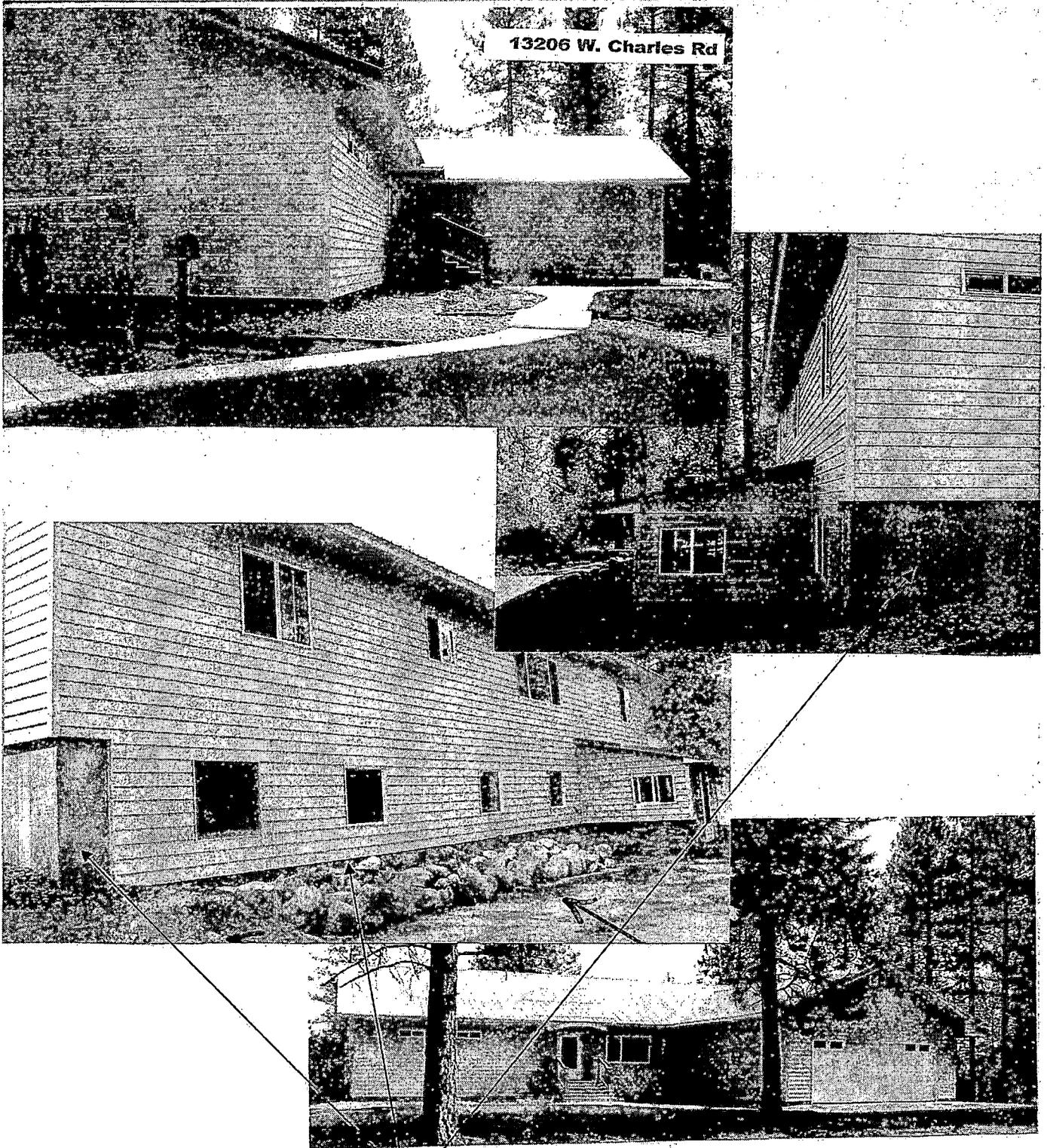


Rangel S. Cavazos
Revaluation Specialist
County Performance & Administration Program
Property Tax Division

RC:nw

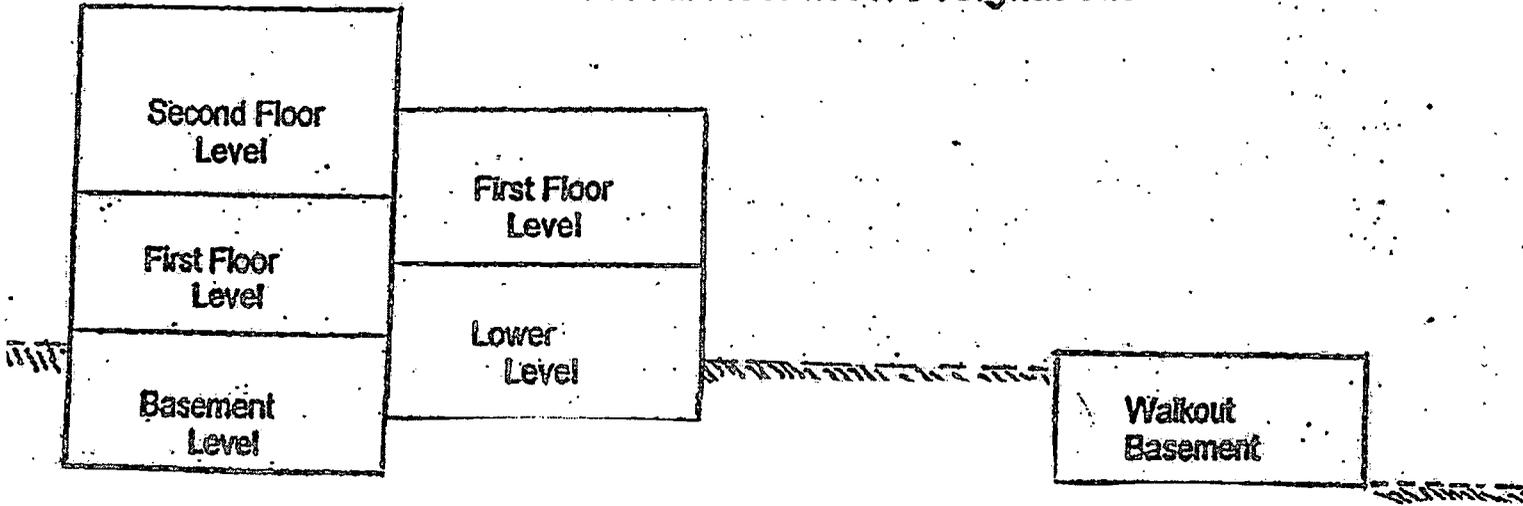
cc: Kathy Beith, County Performance & Administration Manager

Pictures – Strands – 17355.9014 and Characterization of property



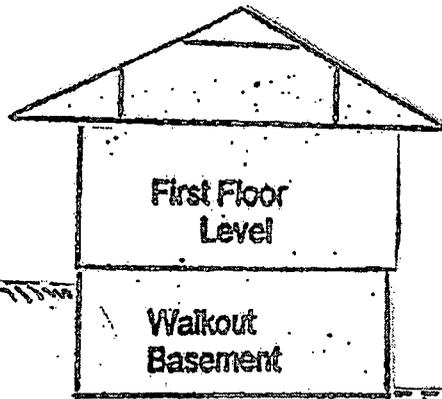
Pictures show 4 sides of house with masonry walls and below grade = basement (Exhibit 116). Pictures also show house has 4 corner = no architectural features confirming AVG-quality of construction. This is exactly what Hollenback and Splater saw on May/7/09.

ProVal Floor Level Designations



13206 W CHARLES RD – PARCEL 17355.9014

**Main Floor 2048 square feet;
Walkout Basement 2048 square feet**



Assessor's characterization of Strand house at 17355.9014 5/4/2016 to ?

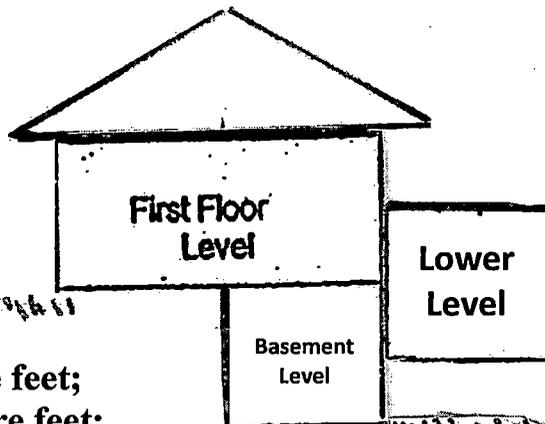


Assessor's characterization of Strand house at 17355.9014

3/15/2004 To 5/4/2016



**Basement 1152 square feet;
Lower Level 1152 square feet;
Basement concrete walls on all 4 sides and should be below ground;
Lower Level floats in the air with no roof!**



Thus, definitive arithmetic formulae cannot be provided. The precise internal relationship between various components of value is not visible, or accessible, by the software user.

The software complies with Washington state law, as well as standards set by the International Association of Assessing Officers.

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.

Marshall Swift cost tables are utilized in most assessor offices throughout the United States and Canada. Marshall Swift cost data and methodology is the standard for determining the estimated value of commercial and residential structures, improvements and manufactured housing when using the cost approach.

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.

With input data and the embedded Marshall Swift cost tables, the ProVal software is able to determine the value of a Subject Property.

The Improvement Data Sheet that you reference was prepared utilizing ProVal.

The right hand column of that document reflects a computation of value utilizing a cost approach with the following steps:

- (1) A determination of the Total Base Cost of a structure;
- (2) The addition of value adjustments for various features including:
 - (a) Interior Finish(Item 1C);
 - (b) Exterior living units;
 - (c) Basement Finish(Item ID)
 - (d) Fireplaces;
 - (e) Heating(Item 1E)
 - (f) Air Conditioning;
 - (g) Frame/Siding/Roof(Item 1F);
 - (h) Plumbing Fixtures; and

**RESPONSE TO DISCOVERY
REQUEST--2**

*Spokane County Prosecuting Attorney
Civil Division
1115 W. Broadway Avenue
Spokane, WA 99260
(509)477-5764*

(i) Other Features (Item 1G).

Specifics for each of these adjustments are found in the left-hand column under "Physical Characteristics."

(3) The addition of the value of exterior features such as an attached garage and enclosed frame porch;

(4) A Quality Class/Grade Adjustment is applied to the total of the first three steps to determine the Grade Adjusted Value;

(5) Deductions for physical depreciation and obsolescence.

B. Answers to Appellant's Specific Questions:

1. A. Base Cost is calculated for a particular type of residence using Frame type and embedded ProVal software tables. Framing is a component of finished square footage. 1152 and 896 square foot portions of the structure are wood frame.
B. A concrete frame is indicated. The reason for any variation--if there is one--is that Building and planning definitions do not correspond to assessment practices.
C. A drywall interior finish is indicated. Computer generated values for this--and other items-- are based on ProVal's licensed software and embedded proprietary tables.
D. The question is ambiguous. Please re-phrase the question.
E. A negative valuation may result from an inferior--or no--heating system. A forced hot air--electric system is indicated in your residence.
F. The Improvement Data Sheet indicates: wood and concrete frames; vinyl siding; and a metal gabled roof. Your question is ambiguous. Please re-phrase the question.
G. The question is ambiguous. Please re-phrase the question.
H. The Improvement Data Sheet indicates an attached frame garage. The question is ambiguous. Please re-phrase the question.
I. The Exterior Features consist of a 96 square foot enclosed frame porch ("EFP" on the sketch). The question is ambiguous. Please re-phrase your question; and provide specific examples.
2. *Grade Adjusted Value* is a term used to describe the value after the quality grade adjustment has been applied to the base cost of the structure but before depreciation.

**RESPONSE TO DISCOVERY
REQUEST--3**

*Spokane County Prosecuting Attorney
Civil Division
1115 W. Broadway Avenue
Spokane, WA 99260
(509)477-5764*

3. These are definitions of quality types utilized by the Marshall Swift valuation service to describe the overall quality of construction of a structure based on an appraiser's visual inspection of the property. An "Average" quality house is a house that is encountered more frequently in a market than any other quality of construction; and meets or exceeds building code requirements. The quality of workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors, hardware and plumbing are usually stock items. As noted above, the quality classification is applied to the base cost to determine the value of a structure before depreciation. The numerical amount of the adjustment for quality is based on Marshall Swift cost tables which are imbedded in the ProVal software, and are not known to the appraiser. These tables are trade secrets, and not subject to disclosure. The "minus" is a further refinement of the quality adjustment based on the judgment of the appraiser. Classification may change based on subsequent appraiser inspections.
4. An adjustment applied by the appraiser to cost to determine value based on the local real estate market. In your case, the appraiser determined that such an adjustment was unnecessary.
5. Appraiser drawings are typically from site inspections of the appraiser utilizing the Sketch Component of the ProVal software. The sketch appearing on the Data Information sheet utilizes ProVal symbols and abbreviations. The abbreviation "1 s Fr/ B" means a portion one-story frame structure over a basement. The circled number indicates the area of this portion is 1152 square feet. The abbreviation "1 s Fr/ L" indicates a portion of a one-story frame structure that is a lower level finished area of your house. A "lower level" typically is not subterranean, which what distinguishes it from a basement. The area of this portion of the structure is 896 square feet.
6. 2004 and 2010. There may—but not must—be appraiser inspections based upon sales, demolition, or renovation under a building permit. In addition to regularly scheduled inspections, inspections may occur as a result of a taxpayer's appeal to the Spokane County Board of Equalization or the Washington State Board of Tax Appeals.
7. 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.
8. Unknown.

The information for each address is available on the Spokane County website at <http://www.spokanecounty.org/assessor/content.aspx?c=1379>.

DATED this 25th day of January, 2010.

**RESPONSE TO DISCOVERY
REQUEST--4**

*Spokane County Prosecuting Attorney
Civil Division
1115 W. Broadway Avenue
Spokane, WA 99260
(509)477-5764*

1 IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON

2 IN AND FOR THE COUNTY OF SPOKANE

3 PALMER D. STRAND, PATRICIA)
4 N. STRAND,)
5 Plaintiffs,)
6 vs.) Cause No. 13-2-00123-8
7 SPOKANE COUNTY,)
8 Defendant.) VERBATIM REPORT
9 OF PROCEEDINGS

10 **TRIAL EXCERPT: TESTIMONY OF BYRON D. HODGSON**

11 November 22, 2013

12 Spokane County Courthouse
13 Spokane, Washington
14 Before the
15 HONORABLE MARYANN C. MORENO

16 A P P E A R A N C E S

17 For the Plaintiff, PATRICIA N. STRAND
18 appearing pro se: PO Box 312
19 Nine Mile Falls, Washington 99026

20 For the Defendant: DAN L. CATT
21 Spokane County Deputy Prosecutor
22 1100 W. Mallon Avenue
23 Spokane, Washington 99260

24 Terri A. Cochran, CSR No. 3062
25 Official Court Reporter
1116 W. Broadway, Department No. 7
Spokane, Washington 99260
(509) 477-4418

1 | electronic data? What do you end up with?

2 | A. Well, the assessor's office is primarily a paperless
3 | office. There is very limited paper in our office. The system
4 | is a very sophisticated paperless appraisal system. It doesn't
5 | require -- actually doesn't require any paper.

6 | THE COURT: Can I ask a question?

7 | MR. CATT: Sure.

8 | THE COURT: I think I'm with you so far. You mentioned
9 | that you input all of this data, characteristics. And then the
10 | ProVal -- ProVal system, does that actually come up with a
11 | number and then you folks do the market analysis that tailors
12 | it to the locality, or does the software do that? Or is it a
13 | two -- I'm oversimplifying it -- a two-step process?

14 | THE WITNESS: It -- it can be a two-step process. Um,
15 | I'll just -- I'll have to add this, your Honor, this one more
16 | item. ProVal cost numbers are created by a company called
17 | Marshall Swift. It is the authority on cost approach in the
18 | United States. Those numbers are given to ProVal. ProVal
19 | enters those numbers into their system. Oftentimes Marshall
20 | Swift's cost approach has a local --

21 | (Sound of bumping the microphone was heard.)

22 | THE WITNESS: Pardon me -- a local cost modifier
23 | already in it. So I would say that there's -- there's a great
24 | deal of property that it's a one-step process.

25 | MS. STRAND: Objection.

1 big reliance on it.

2 Q. How many -- how many appraisers did you say were -- were
3 involved in that 210,000 parcels?

4 A. I believe we have 19 appraisers.

5 Q. Okay. Let's go to the audit issue. You were here earlier
6 when there was testimony concerning a state audit. That was
7 conducted by the state -- I think the state auditor was
8 involved with it. And there was a complaint filed, and you
9 responded in some fashion to docks and stuff. Can you tell us
10 about that state audit?

11 A. I can. The -- the state auditor -- which doesn't always
12 audit our office. It's not necessarily on an annual basis, but
13 often they are auditing some portion of it -- the auditor was
14 up front. He said somebody had called their hotline and
15 complained that docks weren't being assessed or something.
16 That's not a quote, but that's the general idea. And I told
17 the auditor that Spokane County doesn't assess docks. They
18 haven't assessed docks since probably John Gunn, the first
19 territorial assessor.

20 So he asked for an explanation of that. And this is --
21 was done in -- I mean, the audit ended coming out in 2013. So
22 I gave a -- an appraisal explanation of why assessors' offices
23 wouldn't necessarily need to appraise docks. They looked at my
24 explanation, and they consulted with the Washington Department
25 of Revenue. And they ended up being okay with it. But the

1 | assessor's office had no instructions on docks. And the only
2 | reason that existed is it was a response to the state auditor.

3 | Q. The Strands' property is -- is considered lakefront
4 | property on -- I believe it would be what's called Long Lake in
5 | Spokane. Or Spokane Lake? I'm not sure what the current name
6 | is.

7 | A. I think it's Lake Spokane.

8 | Q. Lake Spokane. And is -- is -- are other counties -- do
9 | other counties border that lake?

10 | A. Stevens County.

11 | Q. Does Stevens County assess docks, or do you know whether
12 | or not Stevens County assesses docks?

13 | A. They do not.

14 | Q. So no docks were assessed on Long Lake. Is that --

15 | A. To my knowledge, they are not assessed on Long Lake.

16 | MS. STRAND: Objection. Prosecutor Catt just stated,
17 | or implied a defense for not complying with the law was that
18 | other counties are not complying with the law. That's a
19 | mischaracterization of the law.

20 | THE COURT: I'm failing to see how this is part of your
21 | claim. I'm not understanding the relevance of this.

22 | MS. STRAND: I don't understand either.

23 | MR. CATT: That there's --

24 | THE COURT: What is the relevance of this? We're
25 | talking about documents and the demands that she made for X, Y,

1 and Z and her claim that either they don't exist or she didn't
2 get them. So I don't really care whether or not Spokane County
3 values docks.

4 MR. CATT: Okay.

5 THE COURT: I mean, I don't. And maybe this is leading
6 to something I'm just not -- and I'm just not getting it.
7 So -- so I guess I'll sustain the objection.

8 MR. CATT: Well, part of her allegation is that there's
9 noncompliance with the law, your Honor. And this testimony
10 concerning the assessment of docks in Spokane County was part
11 of her argument that the county assessor is noncompliant and
12 makes under several different versions of what she's asking you
13 for. And this goes to the response on that. And the response
14 is that, you know, Spokane County doesn't assess docks. It
15 just so happens Stevens County doesn't either. And there was a
16 response to the -- to the state auditor, and the state auditor
17 was -- accepted that after checking with the Department of
18 Revenue. So it's not -- I'm getting ready to move into the
19 document part of it, but I think that it is relevant from the
20 standpoint --

21 THE COURT: Well --

22 MR. CATT: -- that it addresses that piece.

23 THE COURT: -- I see her complaint as not whether or
24 not the Spokane Assessor does or doesn't. It's that they don't
25 have any rules that are published with regard to docks.

- 1 Q. Okay. How about concerning evaluation of nonstructures?
- 2 A. None.
- 3 Q. Okay. How about in No. 11, the valuation of in-property
- 4 roads, which would include driveways?
- 5 A. None.
- 6 Q. How about valuation of electric utility service under
- 7 No. 12?
- 8 A. No. That's -- that might be the state utility department
- 9 at the Department of Revenue -- or the utility department at
- 10 the Department of Revenue.
- 11 Q. How about policies and procedures concerning valuation of
- 12 septic systems?
- 13 A. We don't value septic systems.
- 14 Q. How about policies and procedures concerning tax rolls and
- 15 the valuation of water wells?
- 16 A. The assessor's office doesn't value wells.
- 17 Q. Okay. How about policies and procedures on min and max
- 18 criteria for sales comparisons and support opinions relating to
- 19 the value of land in 15?
- 20 A. I requested a clarification of Mrs. Strand about what she
- 21 meant with maximum and minimum criteria. I have no idea of
- 22 what she's referring to.
- 23 Q. What about the same min-max criteria for sales comparisons
- 24 in support opinions unrelated to value of structures?
- 25 A. I don't know what she's referring to.

Washington State Auditor's Office
Accountability Audit Report

Spokane County

Report Date
March 28, 2011

Report No. 1005509

Issue Date
April 25, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR

Schedule of Audit Findings and Responses

Spokane County
March 28, 2011

1. **The County Assessor's internal controls were not adequate to ensure compliance with state property tax law, resulting in lost property tax revenue to the County.**

Background

The Spokane County Assessor's Office is responsible for the valuation of approximately 200,000 real property parcels. Assessments for these parcels totaled approximately \$36 billion for 2008 and 2009. During our audit, a former Assessor's Office employee asserted the County used improper valuation methods for new construction. We reviewed documentation on these valuations, and determined we would examine the assertions during the audit. We also identified other, related areas for examination.

Description of Condition

New Construction

State law requires a county assessor to make a physical appraisal of new construction within one year of the issuance of a building permit. The assessor is then authorized to place property that has increased in value due to construction on the tax rolls each year, regardless of the percentage of completion. The former employee provided a list of parcels in the Cheney area the Assessor's Office had added to the tax rolls an average of seven years late. Seventy-one of these 157 parcels had a taxable value of more than \$100,000. We traced 33 of the 71 parcels to Assessor's Office records and verified that they had not been added to the tax rolls as required by state law. In addition to the parcels identified by the former employee, we examined another 85 parcels and determined 22 were added to the tax rolls an average of four years after the final building inspection. Our examination did not identify any parcels that were not included on the tax rolls.

Land Valuation

The assessed value of a parcel includes the value of the land and the structures on the land. Our examination of this area identified parcels in the property tax system with land values between \$0 and \$2,000. We verified with Assessor's Office employees that 21 of the 32 parcels we examined were valued inappropriately. This included 13 parcels with a \$0 land value, five parcels with values of \$1,000 or less and three parcels valued at \$2,000 each. These 21 parcels had taxable structures on them valued between \$4,400 and \$275,400.

Property Tax Exemptions

State law allows exemptions from some property taxes based on age, disability, veteran status and disposable income thresholds. The Assessor's Office is responsible for reviewing and approving property tax exemption applications and should obtain proof of income to ensure applicants meet the exemption criteria. We found:

- An email from a Property Information Supervisor dated July 19, 2006 stated: "We have decided that we're going [to] process the renewal applications just like we did last year. Anyone whose income is \$22,000 or less and submits without proof of income is okay to process."
- An email from the same Property Information Supervisor dated September 14, 2007 stated: "The current count for renewal applications is 1,034. We need to have those done by December 29, 2007. Per Ralph [the Assessor] please go ahead and process apps that are currently level "A"s even if they haven't provided income proof – income should be under \$23,000. As always, if something seems fishy, by all means request the info."

We verified through interviews with Assessor's Office employees that they followed the directions in the 2006 and 2007 emails. In addition, we examined records supporting 64 parcels that received property tax exemptions during 2009 and noted 13 were not properly supported by records that had been retained by the Assessor's Office.

Cause of Condition

New Construction

Due to staffing shortages, the County Assessor directed property appraisers to inspect only new construction with an estimated value of \$50,000 or more. In addition, internal procedure directs staff to only appraise and add new construction to the tax rolls when it is approximately 40 percent complete. The Office defines 40 percent complete as the structure having windows and doors installed and exterior wrapping. Assessor's Office staff stated the assessed value of property does not increase if new construction is less than 40 percent complete.

The employee assigned to assess the value of the properties in the Cheney area was on light work duty restrictions and did not physically walk and measure properties, resulting in inaccurate new construction valuations. Due to staffing shortages, the Assessor's Office was unable to reassign this area to another appraiser.

Land Valuation

Appraisers enter codes in the property valuation system to adjust land values. Supervisors did not detect data entry errors that resulted in inaccurate valuations.

Property Tax Exemptions

The Assessor's Office guidance on property tax exemptions did not comply with state law. The Office does not have a system that ensures taxpayers are eligible for tax exemptions.

Effect of Condition

New Construction

Delaying additions of new construction to the tax rolls results in lost revenue to the County and affected taxing districts, since new construction allows the County to levy more than the 1 percent annual levy increase allowed by state law. We were unable to quantify the amount of lost property tax revenue. This practice did not result in citizens paying more than their share of property taxes.

Land Valuation

When land is erroneously valued, property taxes are assessed inequitably among property owners in the effected taxing districts. These errors do not result in lost revenue to the County since the total tax assessment for existing property is limited to the 1 percent annual levy increase. We are unable to quantify the effect on individual property owners resulting from these errors.

Property Tax Exemptions

Without adequate supporting documents, we could not determine if the Assessor's Office granted exemptions only to eligible taxpayers. When exemptions are granted improperly, property taxes are assessed inequitably among property owners in the affected taxing districts. These errors do not result in lost revenue to the County since the total tax assessment for existing property is limited to the 1 percent annual levy increase.

Recommendation

We recommend the County Assessor develop controls and put practices in place that ensure:

- It adds new construction to the tax rolls in accordance with state law.
- Policies identifying when new construction is added to tax rolls are documented and supported to demonstrate the 40 percent completion factor is reasonable and in compliance with state laws.
- Staff properly enters all assessed land values into the property tax system.
- Staff processes all applications for property tax exemptions to ensure applicants meet eligibility requirements.

County's Response

The audit conducted for the Spokane County Assessor's Office last fall pertained to the previous administration.

I, Vicki Horton, the newly elected Spokane County Assessor have made significant changes to the operations of the office relative to new construction, land valuation, revaluation, and the senior exemption processes. We now have electronic procedures in all areas for audit purposes.



**Washington State Auditor
Brian Sonntag**

April 9, 2012

Patricia Strand
13206 W Charles Road
Nine Mile Falls, WA 99026

Dear Ms. Strand:

Thank you for contacting the State Auditor's Office Citizen Hotline. You expressed concerns that Spokane and Stevens Counties are not properly assessing property improvements on Long Lake.

We will review your concern as part of our regularly scheduled audits of the counties which are expected to occur in the fall of 2012.

Thank you for taking the time to submit your concerns. If you have any questions, please contact me at 509-334-5825 x108.

Sincerely,

Deborah F Pennick

Deborah F. Pennick, CPA
Team Inland Northwest

H-12-086

Improvements

Hotline #H-12-086

This was submitted online in February 2012. The submitter expressed concerns that docks are not included in the assessed value of properties on Long Lake. Byron Hodgson, Chief Deputy Assessor, stated that the Assessor's office does not value docks; or driveways, sidewalks, steps, small porches, retaining walls or other amenities that are included in the sale price of a house. The Assessor's office does take into account recent sales of the property and similar properties in establishing the assessed value. The presence of a dock is generally not one of the factors considered in determining which properties are comparable sales, but whether property is waterfront or not is the major factor.

He believes the presence of a dock on waterfront property does not significantly affect its market value unless the dock has a value that is well above average and Spokane County lacks high end waterfront properties with such amenities.

I looked at several waterfront properties in both King and Snohomish Counties on the internet and noted that King County assigned assessed values to docks but Snohomish County (Lake Stevens) did not. The properties in King County were on Lake Washington in Medina and had higher assessed values:

<u>Parcel</u>	<u>Dock Value</u>	<u>Total Improvements Value</u>
#9208900009	\$46,000 (800 sq ft)	\$ 1.3 million
#9208900007	\$95,000 (1,700 sq ft)	\$ 2.3 million
#9208900079	\$143,349	\$98.6 million

I spoke with Bill Moser in Planning to get an idea of how many new dock permits (shoreline exemptions) are applied for. He provided the following information from his manual log:

	<u>New</u>	<u>Replacements</u>
2012	2	3
2011	5	5
2010	4	4

Due to the County's Shoreline Program, new docks are generally a little under \$10,000 (all of the above are). If, the cost of the dock is \$10,000 or more, then this is classified as substantial development under the Shoreline Program for which there are greater requirements. If the cost is under \$10,000, the person submitting the application/site plan to Building and Planning can obtain a letter granting exemption from the County's Shoreline Program. There is no cost restriction on dock replacements, but the new docks cannot be any bigger than the docks they are replacing. Generally, dock replacements are \$10,000 or a little more. Bill stated that, due to the above factors, the cost of most dock construction is around \$10,000.

10-25-12: Tom Taylor, SAO Assessor Specialist, called Michael Braaten, County Performance and Administration Program Manager at DOR, to determine if assessing for items like docks is a policy decision that is left up to each county or if they must be added to the assessed value of the property for tax purposes. He stated:

After talking with DOR, we agreed that docks, retaining walls, etc. do have a value. A lake-home assessed without a dock, and later a dock is built - should have two different values. Sometimes these values are not specifically detailed for each improvement - but part of the overall assessment.

On 11-6-12, we provided DOR's interpretation to Byron Hodgson, Chief Deputy Assessor. I advised him that I expected we'll have a recommendation that the Assessor's office consider whether or not a property has a dock in assessing values, and ensures new construction is added timely



**Washington State Auditor
Troy Kelley**

March 26, 2013

Patricia Strand
13206 W Charles Road
Nine Mile Falls, WA 99026

Dear Ms. Strand:

Thank you for contacting the State Auditor's Office Citizen Hotline. You expressed concerns about the property tax assessment of docks and boathouses on Long Lake.

We reviewed your concern as part of our regularly scheduled audit of Spokane County. We reviewed property assessments of lakefront property in a number of counties across the state. We learned that the assessment process is not consistently reported. The Spokane County Chief Deputy Assessor commented that the presence of a dock or boathouse in the County generally does not significantly affect a property's market value as the County lacks high end waterfront properties. He also stated that while these structures are not separately valued as part of the property assessment process, the County does take into account recent sales of similar properties in establishing the total assessed value of each property.

We also spoke with the County Performance and Administration Program Manager at the Department of Revenue (DOR) who indicated the assessment of a lake home with a dock or boathouse should include the value of the improvement, but it does not have to be separately stated and may be part of the overall property assessment.

As part of the audit we recommended the County work with DOR to determine a method to properly assess, report and tax docks and boathouse structures.

Thank you for taking the time to submit your concerns. If you have any questions, please contact me at 509-334-5825 ext. 108.

Sincerely,

Deborah F. Pennick, CPA
Team Inland Northwest

H-12-086

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BOARD OF TAX APPEALS HEARING

DOCKET NO.: 13-179

EXCERPTS

IN RE: Palmer and Patricia Strand

DATE: January 22, 2016

PLACE: Unknown to reporter.

APPEARANCES: Some appearances by phone.

Alejandro Sanchez
Patricia Strand
Attorney, Mr. Arkills
Jay Sporn

Transcribed by Deborah G. Peck, Certified Court Reporter,
CCR No. 2229, from disk provided by Patricia Strand.
Speakers were identified by Ms. Strand on notes given to
reporter. Times indicated on transcript for requested
excerpts were provided by Ms. Strand and reflect times
indicated in her notes or indicated on "For the Record"
program. Transcription by reporter is only what was
requested and does not reflect entire proceedings.

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BTA Docket 13-179 January 22, 2016 hearing.

FILE 9:06:00 AM (Recording period: 9:01:41 to 9:06:12)

MR. SANCHEZ: All right. The recorders are on. This hearing is called to order. It is now nine o'clock a.m., Friday, January 22nd, 2016. I'm president of the Washington State Board of Tax Appeals. My name is Alejandro Sanchez. I'll preside.

This is the property tax appeal of Palmer and Patricia Strand, who are appealing the decision of the Spokane County Board of Equalization sustaining the assessor's valuation of property identified as parcel number 17355.9014 at 13206 West Charles Road in Nine Mile Falls, Washington.

This matter appears before the State Board of Tax Appeals as Docket No. 13-179. This is a formal appeal. It's conducted under RCW34.05 and the rules of Chapter 456-09 of the Washington Administrative Code.

The hearing is being recorded, as I stated. It's also a de novo hearing. Just briefly what that means is, or how we've interpreted that is that we don't have the oral testimony that you've given to the County Board of Equalization. We just have the written materials. So any points you made orally there must be restated today to be considered.

Today we're talking about the fair market value of the subject property for the 2013 assessment year. The valuation

1 date is January 1st of 2013. Now, under Washington law the
2 assessor's original valuation is presumed correct. And to
3 overcome this, the property owner must present clear, cogent
4 and convincing evidence that the value is in error. Ms.
5 Strand, essentially that means that you must show that it's
6 highly probable that the assessor's value is incorrect.

7 So based on today's proceeding, the testimony offered
8 and the written materials received, I will write a decision
9 and I'll analyze the issues and conclude with the value. That
10 decision will have an explanation of further appeal rights, if
11 either party disagrees.

12 Ms. Strand, did you still want to receive your
13 decision by the e-mail address of pnstrand@hotmail.com?

14 MS. STRAND: I did.

15 MR. SANCHEZ: Okay. Now, let's go over the format
16 really briefly. We're going to start today with opening
17 remarks from the parties. Ms. Strand, you'll go first on
18 those. They can be brief. They're just going to be a very --
19 just outlining your -- your case that will follow. Then we'll
20 take each party's case in chief. Which for you, Ms. Strand,
21 you'll simply just have the opportunity to make testimony and
22 arguments.

23 And then we'll have Mr. Arkills have the opportunity
24 to ask you questions. And then Mr. Arkills will put on his
25 case in chief. Which will, I'm guessing, be an examination of

1 the witness, Mr. Sporn. Following that, Ms. Strand, you'll
2 have the opportunity to cross-examine Mr. Sporn. And then, at
3 the end of all of that, we'll take closing remarks.

4 We have set aside four hours for the hearing. And
5 that can either go through the twelve o'clock hour, or if we
6 have strict lunch requirements, we can, if needed, we can take
7 a break at lunch and then reconvene at one o'clock and finish.
8 So we'll see how everyone feels and see where we are at that
9 time.

10 Do we have any questions about procedures so far? I'm
11 going to swear in the witnesses in a moment. And then we'll
12 get to more specific housekeeping matters before we go on to
13 opening remarks. But do we have any questions about any of
14 the procedures I've described so far?

15 MR. ARKILLS: Mr. Sanchez, I do have, for the record,
16 an objection to make to the supplemental exhibits submitted by
17 the appellant on Wednesday. I believe they're untimely and
18 should not be considered.

19 MR. SANCHEZ: And we will get to that in just a
20 moment. I'll do -- we'll do the housekeeping. I just want to
21 swear everyone in before we get into any sort of arguments
22 like that. But -- and we'll get to that shortly. So do we
23 have any questions about anything else before we begin?

24 MS. STRAND: I have none.

25 MR. SANCHEZ: Okay.

1 MR. ARKILLS: I have none.

2 MR. SANCHEZ: All right. Let's have those who are
3 planning to testify please raise your right hands to be sworn.
4 Do you solemnly swear and affirm to tell the truth, the whole
5 truth and nothing but the truth?

6 MS. STRAND: I do.

7 MR. SPORN: I do.

8 MR. SANCHEZ: Let the record reflect that Ms. Strand
9 and Mr. Sporn were sworn.

10 FILE 11:50 AM (Recording period: 11:53:16 to 11:56:46)

11 MR. SANCHEZ: Ms. Strand, now is your opportunity to
12 ask questions of Mr. Sporn.

13 MS. STRAND: I'm ready. And thank you.

14 MR. SANCHEZ: You're welcome.

15 MS. STRAND: Mr. Sporn -- Mr. Sporn, I'm sorry, this
16 is a general and a specific question. You keep referring to
17 mass appraisal. So is mass appraisal used to value land in
18 Spokane County?

19 MR. SPORN: It's one of the methods, yes.

20 MS. STRAND: Is mass appraisal used to value land in
21 Spokane County? That's a yes or a no.

22 MR. SPORN: Yes.

23 MS. STRAND: So how is mass appraisal used? I need
24 some specifics. Would you explain --

25 MR. ARKILLS: I object on grounds of relevance.

1 MS. STRAND: (Unclear) answer the question,
2 Mr. Arkills.

3 MR. ARKILLS: (Unclear) concern with --

4 MS. STRAND: I requested the information in discovery.
5 Since I was given no -- nothing to show that mass appraisal
6 was used to value land, nor was I given the statement that
7 mass appraisal was used to value land, yes, I want to know
8 specifically what Mr. Sporn knows about how this was done.

9 MR. ARKILLS: Again, I'm going to object to that
10 because it's not relevant to this hearing.

11 MR. SANCHEZ: All right. Mr. Arkills, your objection
12 is that it's not relevant. I'm going to overrule that
13 objection at this time because this is her first question.
14 She's introducing a line of thought, and we don't even know
15 where this is going to go yet. So Ms. Strand will be able to
16 ask these questions to begin.

17 MR. ARKILLS: Oh. Then I'd like to state an ongoing
18 objection if she continues along this line.

19 MR. SANCHEZ: Okay.

20 MS. STRAND: Mr. Sporn, did you hear the question and
21 understand it?

22 MR. SPORN: Yeah. I'm a little confused because I
23 thought we were addressing the assessed value, the total
24 assessed value (unclear).

25 MS. STRAND: The question I asked -- I will repeat the

1 question, Mr. Sporn. Please listen.

2 MR. SPORN: Ask.

3 MS. STRAND: Would you explain how Spokane County
4 specifically uses what you're calling mass appraisal in the
5 right to value my land.

6 MR. SPORN: To value your land specifically is as
7 sales come into our study, we analyze those sales. We make
8 adjustments to similar properties, not just your property, but
9 every similar property that we find that fits the criteria
10 where that sale is appropriate.

11 As you are well aware, I'm sure, that during the
12 period from 2008 to about -- even up to the date of your
13 appeal, land sales were scarce and few and far between.
14 That's why --

15 MS. STRAND: Mr. Sporn, can we get back to my
16 question?

17 MR. SPORN: -- (unclear) adjustment for those years
18 because we don't have any new sales to -- that we can use as a
19 basis to change that value. And until --

20 MS. STRAND: Mr. Sporn --

21 MR. SPORN: -- (unclear) the model it's going to stay
22 the same.

23 MS. STRAND: Mr. Sporn, I'd like to go back to my
24 question.

25 MR. ARKILLS: I believe Mr. Sporn answered your

1 question.

2 MS. STRAND: You said (unclear) what properties were
3 used over the last five years?

4 MR. SPORN: I didn't hear you.

5 MS. STRAND: I heard you say in answer to my question
6 that similar properties were used to value my land and these
7 similar properties were sold in the last five years.

8 MR. SPORN: No. What I said is we don't specifically
9 value your property. We value properties that are similar to
10 yours. If we make -- we don't just take and if a sale comes
11 in, we don't adjust it to your property. All those high bank
12 properties on there are all affected by the new sales that
13 come in. And that's why we need mass. We're not doing
14 individual appraisals, we're doing mass.

15 FILE 12:01 PM (Recording period: 11:56:46 to 12:01:46)

16 MS. STRAND: I'm going back to my question, Mr. Sporn.
17 You've repeated that similar properties were used to value my
18 property and these were sales in the last five years. Is that
19 what you said?

20 MR. SPORN: No, that isn't --

21 MS. STRAND: Yes or no?

22 MR. SPORN: -- what I said. I said -- you included an
23 actual printout of sales that were given to you back in 2008
24 that were used --

25 MS. STRAND: Mr. Sporn, I've asked you a question.

1 Would you please concentrate on my question. Were similar
2 sales -- similar properties, similar sales -- sold properties,
3 sales in the last five years used to value my property?

4 MR. SPORN: I don't believe there were any new sales
5 similar to your property that would affect it.

6 MS. STRAND: I didn't say new sales, I said sales over
7 the last five years.

8 MR. ARKILLS: Asked and answered.

9 MS. STRAND: You said similar properties.

10 MR. ARKILLS: And asked and answered.

11 MS. STRAND: No, it has not been.

12 MR. SANCHEZ: Yes. Mrs. -- Ms. Strand, let's -- let's
13 either be more specific with your questions or, if not, then I
14 would say that that question has been asked and answered so.

15 MS. STRAND: I'll -- I'll be more specific.

16 MR. SANCHEZ: Okay. Please do.

17 MS. STRAND: Mr. Sporn. Mr. Sporn. The value
18 determining the \$200,000 2013 value of my property, did the --
19 what properties and over what period -- I'm sorry, what?

20 MR. SANCHEZ: Ms. Strand, no one said anything.

21 MS. STRAND: Oh, okay. I'm continuing with my
22 question.

23 MR. SANCHEZ: Okay.

24 MS. STRAND: To determine the 2013 \$200 -- \$200,000
25 land valuation of the subject property, did the assessor use

1 sales of improved properties from 2008 to 2013? Yes or no?

2 MR. SPORN: No. An improved property for the land
3 value, no. We use raw land sales to set raw land -- to set
4 site values.

5 MS. STRAND: Thank you. When I requested in filing my
6 petition for the basis of the valuation of my property and
7 when I requested in discovery the basis of the valuation of my
8 property, that included the valuation for the land. Why did I
9 not -- why did I not get the raw land sales that you're
10 referring to?

11 MR. SPORN: I just told you there were no similar land
12 sales for your property. That's why the value didn't change
13 over all those years because we had no data to support any
14 change because there were no similar sales during that
15 five-year period. I'm sorry, there weren't.

16 MR. SANCHEZ: All right. Let's -- let's keep
17 composure here, all right? And that goes for everybody. Now,
18 Ms. Strand, he -- he's answered that, that there are no sales.

19 MS. STRAND: I have another follow-up question.

20 MR. SANCHEZ: Okay.

21 MS. STRAND: So, Mr. Sporn, my \$200,000 value was
22 established in May of 2008, according to your appraisal. And
23 I can give you the specific appraisal. Are you saying that
24 since May of 2008 there is -- there are no sales to support
25 that \$200,000 value?

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MR. SPORN: I'm saying there's no --

MS. STRAND: That's a yes or no answer..

MR. SPORN: All I'm saying is there were no new sales that were supporting of changing the value as it existed.

MS. STRAND: So the value existed since May of 2008. Mr. Sanchez, I want you to understand what Mr. Sporn just said. \$200,000 was established as my valuation on May 6 of 2008.

MR. ARKILLS: This is argumentative. I think Mrs. Strand has an opportunity at the end of the case to make her arguments.

MS. STRAND: Mr. Sanchez, can I continue with my statement?

MR. SANCHEZ: Well, all right, just a moment. Mr. Arkills, are you raising an objection to what she's about to say?

MR. ARKILLS: Well, she's -- she's -- well, she's making an argument at this point. She's not asking a question.

MR. SANCHEZ: All right.

MR. ARKILLS: She's explaining my -- my witness' answer.

MR. SANCHEZ: Okay.

MR. ARKILLS: And I don't know how in the world she's doing that.

1 MR. SANCHEZ: All right. Ms. Strand, if you could
2 phrase the next statement in the form of a question. We are
3 in the --

4 MS. STRAND: Yes, we are.

5 MR. SANCHEZ: -- cross-examination portion.

6 MS. STRAND: I've asked Mr. -- yes. I've asked Mr.
7 Sporn a question of where were the properties that supported
8 the \$200,000 valuation. And Mr. Sporn responded by saying
9 that your \$200,000 valuation has not been changed because
10 there are no sales.

11 MR. SANCHEZ: Okay. And so your next question, Ms.
12 Strand, is?

13 MS. STRAND: If my \$200,000 valuation was set on May 6
14 of 2008, according to Exhibit A2-50, the law requires that my
15 land valuation be (unclear) in value --

16 MR. ARKILLS: This is argumentative.

17 MR. SANCHEZ: Ms. Strand, are you going to ask a
18 question?

19 MS. STRAND: Yes, I am.

20 MR. SANCHEZ: Okay. Can you --

21 MS. STRAND: Mr. Sporn, on your comp number 1, the
22 invalid comp, 17355.9012 --

23 MR. ARKILLS: Objection to the characterization.

24 MR. SANCHEZ: I'm sorry, Mr. Arkills, what did you
25 say?

1 MR. ARKILLS: Mrs. Strand referred to comp 1 as being
2 invalid.

3 FILE 12:06 PM (Recording period: 12:01:46 to 12:06:47)

4 MR. SANCHEZ: Did she? I didn't even hear that just
5 now.

6 MR. ARKILLS: I believe that's argumentative.

7 MR. SANCHEZ: Okay. Ms. Strand, can you ask that
8 question again?

9 And Mr. Arkills, let that question go through so I can
10 hear it, please.

11 MR. ARKILLS: Okay.

12 MS. STRAND: Thank you.

13 MR. SANCHEZ: What's the question, Ms. Strand?

14 MS. STRAND: On parcel 17355.9012, the invalid sale on
15 page 3 of BE-13-0103 --

16 MR. SANCHEZ: Let's --

17 MS. STRAND: -- I also asked for the basis for the
18 land valuation on that property. That property's value, land
19 value, has been static since May the 6th of 2008. Are there
20 any sales since May 6th to support the annual 2012
21 revaluation.

22 MR. SPORN: That just supports what I just described
23 to you. That stayed the same also because there were no new
24 similar sales for your type of property to make an adjustment
25 to the land value. There were sales of improved property.

1 That's what we used because we're trying to get your final
2 total assessed value to be fair and equitable.

3 Their property, their land value didn't change either
4 because, as I stated, there were no sales that were -- would
5 support a change to that type of property that you have.
6 There were sales of improved property, and that's how we make
7 our adjustments. And that's -- the total value changes from
8 year to year. But until you have sales to support a change in
9 the land value, it has to stay the same. Theirs didn't
10 change. Yours didn't change.

11 MS. STRAND: Until you have sales to support a change
12 in the land value nothing changes.

13 MR. ARKILLS: Asked and answered again.

14 MS. STRAND: Thank you. That's -- okay, I have my
15 next question.

16 MR. SANCHEZ: Okay. Thank you. Yes.

17 MS. STRAND: I heard you say that on BE-13-03, comp
18 number 1 --

19 MR. SANCHEZ: Ms. Strand, can you just identify it by
20 address perhaps?

21 MS. STRAND: I'm sorry. Okay.

22 MR. SANCHEZ: Are you referring to his comparable?
23 Okay.

24 MS. STRAND: 13-0103 is at 13012 West Charles Road.

25 MR. SANCHEZ: Okay.

NATURE OF THE CASE

1 The Owner appeals to this Board the unfavorable decision of the Spokane County Board
2 of Equalization (County Board), which sustained the original assessed value of the subject
3 property for the 2013 assessment year. The subject is a single-family residence with waterfront
4 along the Spokane River.

5 For her case, the Owner argues generally that the Assessor's valuation of the subject
6 property violates Washington's constitution, and its valuation statutes and administrative
7 provisions. Chiefly, the Assessor fails to properly describe or give effect to certain
8 characteristics of the subject property. For instance, the Assessor values the subject's basement
9 as a "lower level" when it is instead a walkout basement. Moreover, the Assessor fails to give
10 appropriate consideration to the value of improvements like docks and in-property roads. By not
11 including these and other improvements in her valuation methodology, especially when the
12 subject property is not, like its neighbors, similarly disposed, the Assessor has overstated the
13 subject's assessed value.

14 In addition, the Owner argues that the Assessor failed to comply with her request for the
15 valuation criteria used to assess the subject property.¹ Specifically, the Assessor did not provide
16 the Owner with the *Marshall & Swift* cost tables used in the Assessor's mass appraisal model;
17 the land sales used to value the subject's lot; or the improved sales that support the subject's total
18 value.² In the Owner's view, her contended value of \$325,000 properly accounts for the
19 subject's physical characteristics and is otherwise supported by sales she supplied to the County
20 Board.

21 In response, the Assessor relies primarily on three sales of residential properties within
22 the subject's market area. According to the Assessor, unlike the Owner's sales, hers are the best
23 comparables available, and their adjusted sale prices, which range from \$379,400 to \$416,100,
24 fully support her assessed value. To corroborate the reliability of her mass appraisal model, the
25 Assessor also supplies a ratio study of sales within the subject's market area. The study shows
that the Assessor has valued residential properties within 11 percent or less of their eventual sale
prices.

¹ RCW 84.40.020 mandates that assessors make available for public inspection the listing of taxable real property and all supporting documents and records. RCW 84.48.150 mandates that, in anticipation of a county board hearing, assessors provide owners with comparable sales or other valuation criteria used to value the subject property upon request.

² The Assessor does supply sales, but the Owner argues that they are not valid as comparables for the subject.

ISSUE

1 Does the Owner meet her burden of proving that the Assessor erred in her original
2 assessed value for the subject property for assessment-year 2013?

3
4 BRIEF ANSWER

5 Yes. The Owner establishes that the Assessor’s original assessment for the subject
6 property 1) overstates the value of its basement space, 2) fails to account for valuable waterfront
7 improvements to the Assessor’s comparable sales, and 3) improperly omits from her analysis a
8 sale of a similar property also located on the Spokane River.

9 FINDINGS OF FACT

10 PROCEDURAL HISTORY

11 1. The Owner appears before this Board after timely appealing the decision of the
12 County Board, which sustained the original assessed value of the subject property, \$383,700.
13 The Owner now seeks a value of \$325,000. The Assessor asks the Board to sustain the County
14 Board’s determination.

15 2. Prior to the County Board hearing, the Owner requested, pursuant to RCW
16 84.48.150, the factors used by the Assessor to value the subject property.

17 3. On or around September 30, 2013, the Assessor supplied to the Owner and the
18 County Board her response to the Owner’s County Board petition. Contained within were four
19 sales but not the cost parameters used to set the subject’s original assessed value.

20 4. To initiate the Owner’s subsequent appeal to this Board, a prehearing conference
21 was held on April 3, 2015. The Board then issued a prehearing order, which set forth the
22 deadlines for the parties’ submittals.³

23 5. On August 17, 2015, the Owner moved for summary judgment,⁴ and a hearing on
24 the motion was held on September 14, 2015. In its order denying the Owner’s motion, the Board
25 concluded that genuine issues of material fact remained in dispute.⁵

6. On January 22, 2016, the Board held an evidentiary hearing, by telephone. The
Owner appeared *pro se*. Spokane County Deputy Prosecuting Attorney, Ronald Arkills,

³ Order Establishing Procedural Dates.

⁴ Appellants’ Motion for Summary Judgment.

⁵ Order Denying Appellants’ Motion for Summary Judgment, at 5.

1 represented the Assessor and called one witness, Jay Sporn, a residential appraiser with the
2 Assessor's office.

3 7. Mr. Sporn has been licensed as a residential appraiser since August 1993 and has
4 been employed by the Assessor since July 2012.⁶

5 8. Prior to the hearing, the Owner filed supplemental exhibits (Exhibits A8-1
6 through A8-22).⁷ The Assessor objected to the January 19, 2016, filing as being untimely.
7 Because exhibits were due by August 17, 2015, the Board sustained the Assessor's objection and
8 disallowed their entry into the record.

9 VALUATION OF THE SUBJECT PROPERTY

10 9. The subject property, Parcel No. 17355.9014, is located at 13206 West Charles
11 Road in Nine Mile Falls, Washington.

12 10. The subject is a five-acre lot with a significant portion of the lot perched
13 approximately 150 feet above the Spokane River. The only access to the waterfront is a long,
14 winding deer trail.⁸ At the subject's waterfront is a 72 square foot dock, self-built using \$3,000
15 worth of materials.⁹

16 11. The subject is improved with a single-family residence built in 2002. The
17 residence has an above-grade living area of 2,048 square feet, and its construction quality is
18 graded "average minus."¹⁰

19 12. The subject's residence also has a 2,048 square foot walkout basement, 1,900
20 square feet of which is finished as living area.¹¹ No part of the subject's basement is properly
21 described as a "lower level."

22 12.1. The subject's building permit describes the below-grade space as a
23 finished basement.¹²

24 12.2. Images of the exterior of the subject property confirm that the front half of
25 the subject's residence has no visible lower level. The basement emerges as the
images move from the front to the back of the residence.¹³

⁶ Exhibit R5-1.

⁷ Appellants' Supplemental Exhibits.

⁸ Testimony of Ms. Strand; Respondent's Trial Brief at 2.

⁹ Testimony of Ms. Strand.

¹⁰ Exhibit BE 13-0103, Appendix 4-2, page 2.

¹¹ Exhibit R2-1; BE 13-0103, Appellant's Answer, page 5.

¹² Exhibit A2-82.

¹³ Exhibit A7-16.

1 12.3. ProVal, the software used by the Assessor to derive her mass appraisal
2 values,¹⁴ characterizes a walkout basement as having “full doors and windows on one
3 side.”¹⁵ The subject’s layout falls squarely within this description.

4 13. The Assessor’s mischaracterization of the subject’s basement in her mass
5 appraisal model establishes that the subject’s original assessed value is overstated.

6 13.1. ProVal uses the cost approach to value, i.e., the software adds to the value
7 of the subject’s land the depreciated cost of construction of the subject’s
8 improvements.¹⁶

9 13.2. *Marshall & Swift*, a known construction-cost service that serves as the
10 basis for the ProVal computations, reports significantly different cost estimates based
11 on whether space is characterized as a basement or a lower level. According to the
12 Owner’s unchallenged calculations using the *Marshall & Swift* tables, the Assessor’s
13 overvaluation of the subject’s basement is \$23,769.¹⁷

14 13.3. Although the *Marshall & Swift* tables used by the Owner are from
15 December 2006—they therefore cannot be used to accurately value the subject in
16 2013—there is no evidence showing that basement costs have increased dramatically
17 since 2007. The tables, then, still serve to demonstrate the material discrepancy
18 between the value of lower level and basement space.

19 14. When the two most comparable sales in the record are considered, their prices
20 indicate a value for the subject of \$325,000, not \$383,700.

21 14.1. Owner’s Sale No. 1, the September 2012 sale of 6597 Long Lake Drive
22 for \$340,000, is superior to the subject and therefore supports the Owner’s contended
23 value.

24 14.1.1. The Assessor’s argument that the sale property has significantly
25 inferior construction quality is not corroborated.¹⁸ The Stevens County Assessor
rates the sale property’s construction as average,¹⁹ a grade higher than the
Spokane Assessor’s rating for the subject property. In addition, the property’s

¹⁴ Exhibit A2-33.

¹⁵ Exhibit A2-48.

¹⁶ Respondent’s Trial Brief at 10.

¹⁷ Exhibit A2-46.

¹⁸ See Exhibit R7-1.

¹⁹ BE 13-0103, Appellant’s Answer, Appendix 7-2.

1 marketing flier states that the property is very well maintained, has a newer
2 roof, and has new carpeting and tile on the main floor.²⁰

3 14.1.2. The Assessor's testimony that properties on the Stevens County
4 side of the waterfront (where the sale property is located) typically sell for less is
5 unsubstantiated. Both the sale property and the subject are located along the same
6 body of water and are otherwise in close proximity to one another.

7 14.1.3. The sale property appears to have lower-bank waterfront, making
8 access to the water easier.²¹

9 14.1.4. The sale property has a larger above-grade living area and a dock
10 with a boat house.²²

11 14.1.5. The fact that the sale was listed for 562 days before selling
12 suggests that earlier list prices were above market, not, as the Assessor argues,
13 that the final sale price is unreliable. This is the case even though the sale's
14 marketing flier stated that the seller was very motivated.

15 14.2. Assessor's Sale No. 1 is the December 2012 sale of 13012 West Charles
16 Road for \$345,000. The sale, which was given more weight by the Assessor,²³ also
17 supports the Owner's contended value.

18 14.2.1. The sale property is the best comparable due to its close proximity
19 to the subject and its similar land attributes. Mr. Sporn offers credible testimony
20 to that effect.

21 14.2.2. Mr. Sporn's adjusted price for the sale of \$379,400 reasonably
22 captures the value impact of the characteristics he considered: he is a qualified
23 appraiser, and his appraisal judgment is credible.

24 14.2.3. Mr. Sporn offers credible testimony that, even though the sale was
25 seller-financed, no circumstances affected the ultimate selling price.

14.2.4. Mr. Sporn's gross adjustments amounting to 30.3 percent do not
undermine the probative value of the sale.

²⁰ BE 13-0103, Appellant's Answer, Appendix 7-1.

²¹ *Id.* The images on the flier do not show any significant elevation change to reach the waterfront.

²² *Id.*

²³ Exhibit R2-2.

1 14.2.5. Mr. Sporn's adjusted price does not consider the value impact of
2 the sale property's significantly larger dock and boat lift,²⁴ its road down to the
3 waterfront (an improvement not found at the subject property),²⁵ and its superior
4 construction quality (average, compared with the subject's average-minus
5 construction).²⁶ The Assessor's office does not value docks,²⁷ and not one of
6 these factors appears on Mr. Sporn's comparable sales grid.²⁸

7 14.2.6. In response to a 2012 audit of the Assessor's office, Byron
8 Hodgson, the Chief Deputy Assessor at the time, stated that "the cost of most
9 dock construction is around \$10,000."²⁹

10 14.2.7. The Assessor does account for the value of in-property roads on
11 other properties. The assessed values of Parcel Nos. 17352.9006 and .9007,
12 properties that are in close proximity to the subject, shifted by almost \$50,000
13 when an in-property road was re-assigned from one parcel to the other.³⁰

14 14.2.8. A conservative factoring of waterfront improvements, waterfront
15 access, and construction quality could readily yield an additional downward
16 adjustment of \$50,000 to the Assessor's initial adjusted price.

17 15. Owner's Sale No. 2, the February 2012 sale of 13103 West Shore Road, and
18 Assessor's Sale No. 2, the July 2012 sale of 21303 North Byrne Lane, are both considerably
19 superior to the subject property and are therefore less comparable.

20 15.1. Owner's Sale No. 2 has significantly better construction quality,³¹ a
21 medium, not high-bank waterfront,³² and a 912 square foot dock with a boat lift and
22 canopy.³³

23 15.2. Assessor's Sale No. 2 has a larger above-grade living area, significantly
24 better construction quality,³⁴ and a dock with two boat slips.³⁵

25 ²⁴ Exhibit A5-26; testimony of Ms. Strand.

²⁵ Testimony of Ms. Strand.

²⁶ Exhibit A5-28.

²⁷ Exhibit A2-28.

²⁸ Exhibit R2-1.

²⁹ Exhibit A2-80.

³⁰ Exhibit A2-14.

³¹ BE 13-0103, Appellant's Answer, Appendix 7-3.

³² *Id.* The bank height is an estimate based on images in the marketing flier and the flier's statement that access to the water is easy.

³³ *Id.*

³⁴ Exhibit R3-5.

1 84.40.150. The Board therefore does not address the Owner's arguments related to the
2 sufficiency of the Assessor's September 30, 2013, filing.

3 5. Under RCW 84.40.0301, the Assessor's valuation is presumed correct, and the
4 Owner must provide "clear, cogent and convincing evidence" to challenge a value successfully.⁴⁰
5 Washington courts have explained that the "clear, cogent, and convincing" standard of proof
6 means "a quantum of proof that is less than 'beyond a reasonable doubt,' but more than a mere
7 'preponderance'"; evidence is "clear, cogent, and convincing" if it shows "that the fact in issue is
8 'highly probable.'"⁴¹ "Normally, clear, cogent[,] and convincing proof of a correction includes
9 evidence of both the assessor's error and the correct value."⁴²

10 VALUE CONCLUSION

11 6. Uniformity of taxation, as required by Washington's Constitution,⁴³ is reached
12 when all properties are valued at 100 percent of their fair market values.⁴⁴

13 7. As defined in WAC 458-07-030(1), the fair market value of the subject property
14 "is the amount of money a buyer of property willing but not obligated to buy would pay a seller
15 of property willing but not obligated to sell, taking into consideration all uses to which the
16 property is adapted and might in reason be applied."

17 8. RCW 84.40.030(1) provides that "[t]he true and fair value of real property for
18 taxation purposes . . . shall be based upon . . . [a]ny sales of the property being appraised or
19 similar properties with respect to sales made within the past five years."

20 9. Among the key factors for determining whether a sale property and the subject
21 property are similar are (1) their locations; (2) the age, size, construction quality, and condition of
22 their improvements; and (3) any special features the sites share (such as their views or waterfront
23 footage).⁴⁵ Greater weight is accorded to properties similar to the subject that sold closer to the
24 assessment date.⁴⁶

25 ⁴⁰ RCW 84.40.0301.

⁴¹ *Tiger Oil Corp. v. Yakima County*, 158 Wn. App. 553, 562, 242 P.3d 936 (2010) (quoting *Davis v. Dep't of Labor & Indus.*, 94 Wn.2d 119, 126, 615 P.2d 1279 (1980), and *In re Welfare of Sego*, 82 Wn.2d 736, 739, 513 P.2d 831 (1973)).

⁴² *Weyerhaeuser v. Easter*, 126 Wn.2d 370, 381, 894 P.2d 1290 (1995).

⁴³ Const. art. 7, § 1.

⁴⁴ *Duwamish Warehouse Co. v. Hoppe*, 102 Wn.2d 249, 256, 684 P.2d 703 (1984).

⁴⁵ See Appraisal Institute, *The Appraisal of Real Estate*, 141, 301, 364 (13th ed. 2008).

⁴⁶ See WAC 458-14-087(4) (requiring the Board of Equalization to assign "[m]ore weight . . . to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics").

1 10. Whether the totality of gross adjustments to a sale comparable exceeds a certain
2 threshold, be it 20 percent, as described in certain appraisal texts,⁴⁷ or any other amount, does not
3 automatically invalidate a sale. Neither Washington law nor the Uniform Standards of Professional
4 Appraisal Practice (USPAP) endorses such a bright-line rule.

5 11. Sales by financial institutions are not invalid, per se. In order to be given weight,
6 however, the offering party must establish that the sale property was adequately exposed to the
7 market prior to selling.⁴⁸ In so doing, the party will have provided evidence mitigating the risk of a
8 below-market sale.

9 12. Sales with seller financing are not invalid, per se. But by statute, the offering party
10 must take into account “the extent, if any, to which the stated selling price has been increased by
11 reason of the down payment, interest rate, or other financing terms.”⁴⁹

12 13. The Owner’s land sales are excluded from consideration due to their occurrence
13 more than five years before the assessment date under appeal.⁵⁰

14 14. Owner’s Sale No. 3 and Assessor’s Sale No. 4 are excluded from consideration. The
15 parties fail to establish that the properties were adequately exposed to the market prior to sale.

16 15. Assessor’s Sale No. 1 is not excluded from consideration because she establishes
17 that the sale conditions did not affect the selling price.

18 16. In addition to comparable sales, “consideration may be given to cost, cost less
19 depreciation, [or] reconstruction cost less depreciation” to value a subject property.⁵¹

20 17. The cost approach derives a property’s value “by adding the estimated value of
21 the site to the current cost of constructing a reproduction or replacement for the improvements
22 and then subtracting the amount of depreciation.”⁵² The cost approach is well suited to the
23 valuation of “new or nearly new improvements and properties that are not frequently exchanged
24 in the market.”⁵³

25 _____
⁴⁷ See Walt Huber *et al.*, *Real Estate Appraisal Principles & Procedures*, 281 (3rd ed. 2001). The text is excerpted at A2-86.

⁴⁸ See, e.g., *Lefton v. Hara*, BTA Docket Nos. 84904, *et al.*, at 11 (2016).

⁴⁹ RCW 84.40.030(3)(a).

⁵⁰ *Id.*

⁵¹ RCW 84.40.030(3)(b).

⁵² *The Appraisal of Real Estate*, *supra*, at 142.

⁵³ *Id.*

1 18. Ratio studies and the assessed values of other properties cannot be considered:
neither is outlined in RCW 84.40.030(3) as a methodology for determining market value.⁵⁴

2 19. The Owner presents clear, cogent, and convincing evidence that the Assessor
3 overvalued the subject property for the 2013 assessment year.

4 19.1. The Owner establishes Assessor error by showing that the Assessor
5 mischaracterizes the subject's basement as a lower level, thus materially overstating the
6 cost of its construction.

7 19.2. The Owner establishes the accuracy of her value with the usable sales in
8 the record. Once all property characteristics are considered, a value of \$325,000 for the
9 subject property is supported.

10 19.3. The Owner's use of the assessed values of other properties to demonstrate
11 the Assessor's failure to evaluate waterfront improvements is not improper. Had those
12 assessments been used to directly support a value, they would not have been considered.
13 In this case, however, the change in the assessed values of Parcel Nos. 17352.9006 and
14 .9007 creates an inference that the Assessor considers waterfront improvements to be
15 valuable.

16 19.4. That the Owner assigns most of her requested value reduction to the land
17 component of the subject's assessment when the most significant error is found in the
18 improvement value is immaterial. The Board's ultimate concern is the total fair market
19 value of the subject property.⁵⁵

20 Any Finding of Fact that should be deemed a Conclusion of Law is hereby adopted as
21 such.

22 From these conclusions, this Board enters this

23 ⁵⁴ See *M. Higgen, LLC, v. Avery*, BTA Docket Nos. 78678-79, at 6 (2014); *Matalone v. Noble*, BTA Docket No.
24 71193, at 15-25 (2010).

25 ⁵⁵ Because "appraisals are, at best, estimates of value and . . . valuation of the components could lead to an excessive
value of the property as a whole, [RCW 84.40.030(3)(c)] necessarily contemplates the potential adjustment of
component values in order to keep their sum within a property's total assessed value." *University Village Ltd.
Partners v. King County*, 106 Wn. App. 321, 326, 23 P.3d 1090 (2001).

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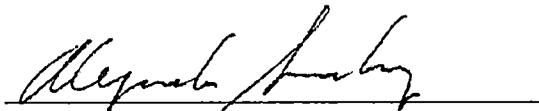
DECISION

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

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

DATED this 9th day of May, 2017.

BOARD OF TAX APPEALS



ALEJANDRO SANCHEZ, Senior Tax Referee

Right of Review for the Initial Decision

Please see WAC 456-09-930 for complete instructions on filing a petition for review of this Initial Decision. Subsection (2) of the rule requires that you file an original and four copies of 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 of the petition on all other parties or their representatives. Subsection (3) provides that your "petition for review shall specify the portions of the initial decision to which exception is taken and shall refer to the evidence of record which is relied upon to support the petition." Subsection (4) permits a party to reply to a petition by submitting to the Board four copies of the reply within 10 business days of the date of service of the petition; the reply must be served on all other parties. The Board will then consider the matter and issue a Final Decision.

If no petition for review is filed, the Initial Decision becomes the Board's Final Decision 20 calendar days after the date of mailing of the Initial Decision.

Please be advised that a party petitioning for judicial review of a Final Decision is responsible for the reasonable costs incurred by this agency in preparing the necessary copies of the record for transmittal to the superior court. Charges for the transcript are payable separately to the court reporter.

CERTIFICATE OF SERVICE

I certify that on October 4, 2017, I served a true and correct copy of this Appendix to

Supplemental Brief for Petitioner, Palmer D. and Patricia N. Strand to:

Spokane County and
Spokane County Assessor
Prosecutor Binger
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

I certify that on October 3, 2017 I served a true and correct copy of this Appendix to Supplemental

Brief for Petitioner, Palmer D. and Patricia N. Strand to:

Supreme Court of the State of Washington
Temple of Justice PO Box 40929
Olympia, WA 98504-0929

BY: U. S. Mail

Dated this 3rd of October, 2017



Patricia N. Strand, Petitioner