

Order of the SKAMANIA County
Board of Equalization

Property Owner: Mark and Holly Walla

Parcel Number(s): 07052100020800

Assessment Year: 2022

Petition Number: BE-22-R-01

Date(s) of Hearing: 11/14/2022

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>92,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>225,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>317,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>150,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>235,000</u>

This decision is based on our finding that:

The issue before the Board is the January 1, 2022 true and fair value of land and improvements. A hearing was held on November 14, 2022 at 4:00 p.m. were present via zoom. Appellants Mark and Holly Walla were present via zoom along with Skamania County Appraiser Deanna Midland. Oath was administered to all.

Appellant submitted the Assessor has valued the property in 2021 for 2022 taxes using comparables of properties at pine creek development. They have Covenants, Conditions, & Restrictions's (CCR"S) and Home Owner Association (HOA's) amenities, which appellant does not and therefore are not an appropriate comparison. Only two properties with homes sold near appellant are listed and they are larger. The land only properties sales were also less expensive than appellant's assessed land. Appellant estimate of property value is as follows. Land value using recent sale of 070521000022, Matt Fechter 5 acres for \$135,000 that is \$27,000 per acre. Improvement value using recent sale of 07052100020900 Magdalynn Priddy land assessment \$73,000 , iprovement value \$114,0000 (61% of total). The totals is \$187,000. The total square footage of home is 1656 sq feet. Using the 61% on the recent sale of \$339,000 calculates the improvement portion of the total sale to be, \$206,790. The calculation per square feet would be (\$206,790/1656 sq ft) \$124.87/Sq ft. While Petitioners property is 2.45 acres. \$27,000 value x 2.45 = \$66,150 per acre. Skamania County Assessor adds an additional \$12,000 for septic and well for a total land value of \$78,150 and Petitioner home has 756 square foot on main floor plus 436 square foot partially finished basement which equals a total of 1192 square feet total. Appellant used the analogy that the \$124.87 per square foot value x 1192 square feet equals improvements of \$148,848. That is how they valued the land at \$78,150 and improvements at \$148,848 for total of \$226,998 value. Appellant also noted that the land is divided by a road that goes through the property from one side to the other. Assessor has 4 comparables listed 2 are in 3 rivers developments it is a locked gate community they have CCR's and #39's and HOA #39 and no manufactured homes are allowed. This also includes road maintenance and snow removal and the assessor did not subtract for that and the other 2 acres are on a lake. We do not have CCR & #39 and HOA's & #39. Neighbor has a shed they sleep in and another neighbor has a campground with a trailer and we have Highway90 that goes through their property. Their view is towards the highway Appellant used the property that is directly next to us that sold recently. Petitioner felt was most comparable to their property. It is 5 acres sold for \$135,000 on 2/8/22 which is \$27,000 per acre and that is what they used in their calculations. Another property 6 acres sold recently and sold for \$150,000 on 8/29//22 which is \$25,000 per acre. Comparable home sale number 4 is not comparable at all as it is 12.55 acres, theirs is 2.45 acres. That house was built in 2018 and their home was built in 2007. The 2018 home used high end materials and has a beautiful view of Swift reservoir and the waterfall. For the other 3 properties the Assessor used tthe floor comparison square foot amount as basement calculation amount which gives a lesser price. Since it is actually the main floor of those homes it should be a higher square feet value.. These homes are 2 story homes. Appellant's home has has a dug into dirt basement. Appellant home has 1192 square feet for \$226,998. Comp 1, 1632 sq feet with an improvement value of \$207,400, has more

square footage, but value is less than petitioners; Comp 2, has 2256 square feet plus garage. Assessor has it valued at \$268,200 which is only \$42,400 more than Petitioner's, but is double the size and has a garage. Comp 3, 2264 square feet is valued at \$231,300 and it is \$5,500 more than Petitioner's, but it is double the size and has a garage, a pole building and 2 tool sheds. Petitioner used a property that is directly across the street from their home as the most comparable. They do have CCR's and unobstructed views and don't have a highway running through their property or view. It sold on 2/15/22 for \$339,000 is 1.69 acre parcel and has 1656 square feet. Petitioner's calculations used a percentage of the improvement value from the total which was 61%. Petitioner used that to calculate the improvement value to \$206,790 calculated a square feet value of \$124.87. The land value was calculated at \$78,150 and improvements at \$148,848 for total assessed value of \$226,998.

Assessors submit that they used all 2 acre sales and came up with a value and added it across the board and then \$12,000 is added to all properties for water and septic. Assessor thinks they were very fair. It was the physical inspection year for this area. A lot of the 2 acres were pretty low and were equalized at \$80,000. Assessor submits \$12,000 for well and septic is a fair value. The parcel next to the Petitioner has the road through their property also and they are at \$80,000 land value. The value used by the Assessor of all sales except one were in 2020 and ranged from \$85,000 to \$175,000 for land. Placed Appellant at \$80,000 and added the \$12,000 for water and septic. Looking at valuations in the past, you have not been trended since your were last inspected in 2014. The smaller the square feet means the square foot value for the home will be higher. 42 Swift Cove is a log house and is not comparable. That was a sale for 2022 and the law does not allow the use those sales. Sales have to no later than January 1, of current assessment year. You can use assessment back 5 years when valuing property. Current year sales are not to be used unless you prorate them back to January 1, of current assessment year. The log home petitioner used has not been maintained and is not in as good of shape as the petitioners home. The Assessor submitted a spreadsheet that shows what was taken into consideration. The miscellaneous improvements and other peoples miscellaneous improvements you can see on the spreadsheet that the values minused the items out and then added in basements and improvements to come up with total value. The total values ranged from \$170,000 to \$379,00 and Appellant is right in the middle.

Pursuant to RCW 84.40.030, the value placed on the property by the Assessor is presumed to be correct and can only be overturned by clear, cogent and convincing evidence. This means the owner is required to provide evidence to convince this Board that it is highly probable that the assessed value is incorrect.

In the case of BE-22-R-01, after reviewing all of the information presented on petition number BE-22-R-01, the Board finds that the petitioner has submitted clear, cogent and convincing evidence that the Assessor's valuation is not correct. The Board overrules the determination of the Assessor and sets the value of the land at \$85,000 including water and septic and the value of the improvements at \$150,000 for a total assessed value of \$235,000. The decision is based on the fact that the land is divided by a major road which detracts from the land value. The most accurate comparable is the neighbor's sale in February of this year. Using a total square footage of 1192 including the basement at \$125.84 per square foot equals \$150,000.

The decision is based on the fact the land is divided by a major road which detracts from the land value. The most accurate comparable is the neighbors sale in February of this year. Using a total square footage of 1192 including the basement at \$125.84 per square foot equals \$150,000.

Dated this 15th day of December, (year) 2022

Debra VanCarp
Chairperson's Signature

Debra VanCarp
Clerk's Signature

for Brenda Bush

NOTICE

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

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File