

Order of the Grant County

Board of Equalization

Property Owner: Pauline Lehner etal

Parcel Number(s): 061117000

Assessment Year: 2014 Petition Number: 2014-77

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 type="checkbox"/> Land	\$	<u>6,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>3,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>3,000</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, Ms. Lehner, was not in attendance at the hearing and the Assessor's office was represented by Sabrina Strong, Appraiser and Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$6,000 for the 2014 assessment year. The owners appealed, asserting a value of \$2,000.

The subject property is located on Wilson Avenue in Warden, Washington. Subject property is a vacant lot, 150x100 in size. This parcel is 6 lots which are each 25x100. Based on the information from the Town of Warden, there are no utilities in the street, also the street has not been constructed at this time.

The appellant stated in the appeal the reason for appealing was that two sections were bought for \$1,000 in 1977. No change to property or circuit property, no utilities at property. Not buildable until city puts in road and utilities. The appellant submitted the Quit Claim Deed dated May 23, 1977 showing the amount of \$1,000. Also submitted COV notice dated Sept. 17, 2014. The appellant also submitted a market analysis dated Dec. 3, 2014, exhibit A-1.

The assessor representative submitted information to the appellant and the board. This information included neighborhood aerial, map with subject and comparables, and grid showing 4 vacant land sales with utilities

Petition 2014-77
Parcel #061117000
Ms. Lehner

in the street, and 2 vacant land sales with no utilities.

Ms. Strong stated that these are six undeveloped lots and valued as one undeveloped parcel. They are currently valued at \$1,000 for each lot. There were 2 vacant land sales with no utilities. Sale date of 2011, lot size 50x100 sold for \$1,500. Sale date of 2012, lot size 25x100 sold for \$1,000.

The Board agrees with the information provided by the appellant and believes it adequately reflects the subject's important value related characteristics. The taxpayer has provided sufficient evidence to overturn the assessor's presumption of correctness. Therefore the Board sets the value at \$3,000, due to two vacant land sale comparables with no utilities. Comp 2 sold for \$1,000 – 25x100. Comp 1 was 2 lots – 25x100 sold for \$1,500 which would be \$750 per lot, the Board feels that more lots would sell for the discount price of \$500 per lot.

Dated this 31st day of December, (year) 2014



Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Pauline Lehner, etal

Parcel Number(s): 061087000

Assessment Year: 2014 Petition Number: 2014-78

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 type="checkbox"/> Land	\$	<u>9,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>9,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>9,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>9,100</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, Pauline Lehner, was not in attendance at the hearing and the Assessor's office was represented by Sabrina Strong, Appraiser and Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$9,100 for the 2014 assessment year. The owners appealed, asserting a value of \$2,000.

The subject property is located on Lincoln Avenue in Warden, Washington. Subject property is a vacant lot that is 100x100. According to the map provided by the Town of Warden, utilities are in the street. A 35% discount was given to the normal lot value of \$14,000 per lot (subject) to the west side of Lincoln Avenue waiting for further development.

The appellant stated in the appeal the reason for appealing was that two sections were bought for \$1,000 in 1977. No change to the property or circuit property. No utilities at property, not buildable until city puts in the road and utilities. Ms. Lehner submitted a copy of the change of value letter dated Sept. 17, 2014 and Quit Claim Deed dated May 23, 1977. She also submitted a market analysis dated Dec. 3, 2014.

The assessor representative submitted information to the board and the appellant. This information included neighborhood aerial, map with subject and comparables, and grid showing 4 vacant land sales with utilities

Petition 2014-78
Parcel #06087000
Ms. Lehner

in the street, and 2 vacant land sales with no utilities.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated Nov. 6, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$9,100, due to utilities are located at the street provides a higher value. A 35% discount had already been applied by the Assessor.

Dated this 31st day of December, (year) 2014


Chairperson's Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Margarito Leyva

Parcel Number(s): 120269000

Assessment Year: 2014

Petition Number: 2014-1

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 type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>81,225</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>111,225</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>78,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>108,400</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellants, Margarito Leyva, was not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$111,225 for the 2014 assessment year. The owners appealed, asserting a value of \$70,000.

The subject property is located at 8687 NE Lybbert Drive in Moses Lake, Washington. Subject parcel has two manufactured homes - 1) 1998 doublewide Fleetwood, 1848 sf and 2) 1966 singlewide Nashua, 624 sf which has been demolished in 2014. It has been classed as low quality and fair condition. There is no garage.

The appellant's submitted 4 sales with their petition, from 2009 to 2013 all on Lybbert Drive.

The assessor representative submitted information to the appellant and the board. This information included photo of the subject and sales of manufactured homes on land in the subject neighborhood. Ms. Catlin address the sales that were submitted by the appellant in the Assessor's Answer dated October 17, 2014. Ms. Catlin has sent the proper form to the owner for destroyed property. Ms. Catlin stated the demolished manufactured home value was \$2,825. She recommends a new value based on removing the 2nd manufactured home.

2014-1
Parcel #120269000
Margarito Leyva

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$108,400 due to 2nd mobile home that has been demolished.

Dated this 31st day of December, (year) 2014

Alex Fancher
Chairperson's Signature

Jill Hammond
Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County
Board of Equalization

Property Owner: Fred Yeates
 Parcel Number(s): 150241002
 Assessment Year: 2014 Petition Number: 2014-79

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 type="checkbox"/> Land	\$	<u>7,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>7,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>5,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>5,000</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, Fred Yeates, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Agriculture Appraiser.

The Assessor valued the property at \$7,000 for the 2014 assessment year. The owners appealed, asserting a value of \$2,500.

The subject property's legal description is: N1/2 NESE S9 T16 R23. Subject is 20 acres undeveloped land.

The appellant submitted information to the appraiser and the board. This information contained change of value notice dated Sept. 17, 2014, taxsifter information on subject parcel, GIS map of subject, map from Google Earth, and Washington State Board of Tax Appeal proposed decision pages 4 – 8 for parcel 161801015 and 161774008 (not owned by appellant). Mr. Yeates stated that the property is up on a bench where there are extremely high winds and scab land that is flat with a cliff and sand and drops down into a quarry. He has no legal access to the property. Mr. Yeates stated the Fullerton family has blocked the trails with gates and lined with large rock. The property is 20 miles from Mattawa and the closest towns are Schwana and Beverly.

The assessor representative submitted information to the appellant and the board.

Parcel #150241002
Petition 2014-79
Fred Yeates

This information contained 11 sales where the land has no road access and no power. Ms. Womack stated that this sale was not an arms-length transaction because it was gifted to him so it was not included in the sales analysis. Ms. Womack stated that access is available through the USDA land or private land. Trails are visible in the aerial map. Power from the highway would be ½ mile. Sale #10 also has access by trail only.

The Board agrees with the information provided by the appellant and believes it adequately reflects the subject's important value related characteristics. The taxpayer has provided sufficient evidence to overturn the assessor's presumption of correctness. Therefore the Board sets the value at \$5,000 due to no legal access to the property and the quit claim deed that was provided by the Assessor's office indicated an easement was only across the southern 20 acres adjacent to the subject and didn't provide access to any county road or across any other property.

Dated this 31st day of December, (year) 2014

Aileen Fincher
Chairperson's Signature

Jill Hammond
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

**Order of the _____ Grant _____ County
Board of Equalization**

Property Owner: Irwin & Ann Hoover
 Parcel Number(s): 320230023
 Assessment Year: 2014 Petition Number: 2014-4

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 type="checkbox"/> Land	\$	<u>14,400</u>
<input type="checkbox"/> Improvements	\$	<u>72,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>87,190</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>14,400</u>
<input type="checkbox"/> Improvements	\$	<u>72,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>87,190</u>

This decision is based on our finding from:
 Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, Irwin Hoover, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser and Lynn Belnap, appraiser.

The Assessor valued the property at \$87,190 for the 2014 assessment year. The owners appealed, asserting a value of \$48,500.

The subject property is located at 726 East Main, Lot #23 in Soap Lake, Washington. Subject is a 1998 Golden West doublewide manufactured home. It has 3 bedrooms, 2 full bathrooms and 1512 sf of living area. This parcel is in a condominium plat, part of the building value is a percentage of the common area.

The appellant submitted petition and sales flier from Columbia Homes in The Dalles, Oregon with a quote of \$58,850 for a new Goldenwest manufactured home. Mr. Hoover stated that cost would include setting up on the property. He believes the value should decrease, not increase.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, photo of subject, 9 manufactured home sales on land sold in Soap Lake and 2 manufactured homes sales from the same condominium.

Parcel #320230023
Petition 2014-4
Irwin & Ann Hoover

Mr. Belnap stated that this home was purchased as an estate sale, not repossession as indicated in the Assessor's Answer. Owners in this condo unit own a portion of the common area – portion of road and the land under the road.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$\$87,190, due to sales support the value. No clear, cogent or convincing evidence was received to prove the assessor was in error.

Dated this 31st day of December, (year) 2014

Debra Francker
Chairperson's Signature

Jill Hammond
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County
Board of Equalization

Property Owner: James Hillman
Parcel Number(s): 161756000
Assessment Year: 2014 Petition Number: 2014-7

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 type="checkbox"/> Land	\$	<u>44,000</u>
<input type="checkbox"/> Improvements	\$	<u>71,430</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,430</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>44,000</u>
<input type="checkbox"/> Improvements	\$	<u>71,430</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,430</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, James Hillman, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$115,430 for the 2014 assessment year. The owners appealed, asserting a value of \$78,020.

The subject property is located at 17126 NE Rd. B.5, Soap Lake, Washington. Subject is a 1080 sf doublewide Fleetwood manufactured home built in 2007. The home has 2 bedrooms and 1.75 bathrooms. There is also a 1140 sf pole frame shop built in 2001. The structures are on 40 acres of undeveloped land approximately 5 miles from the City of Soap Lake.

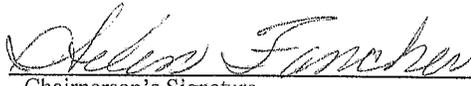
The appellant did not submit comparable sales or additional information with his petition. Mr. Hillman stated that he is appealing because his taxes are too high.

The assessor representative submitted information to the board and the appellant. This information contained map of subject neighborhood, aerial photo of subject, 7 sales of manufactured homes on larger undeveloped acreage, and aerial map with sales. Ms. Catlin explained that 40 acre tract near Wilson Creek was not used to get the value of the subject. She also explained the value increased because Soap Lake was in a revaluation area.

Parcel # 161756000
Petition 2014-7
James Hillman

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 23, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$115,430, due to no clear, cogent or convincing evidence was submitted to the board. It was recommended to Mr. Hillman that he look into the Senior Exemption Program.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Ronald & Deborah Eilers

Parcel Number(s): 061034000

Assessment Year: 2014

Petition Number: 2014-89

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>14,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>14,000</u>

<input type="checkbox"/> Land	\$	<u>6,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,000</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellants, Ronald Eilers, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser and Sabrina Strong, Appraiser .

The Assessor valued the property at \$14,000 for the 2014 assessment year. The owners appealed, asserting a value of \$4,000.

The subject property is located on Lincoln Avenue in Warden, Washington. Subject is a vacant lot that is 100x100. According to the map provided by the City of Warden, utilities are located in the street. This lot has development on three sides.

The appellant provided petition with taxsifter information on the subject parcel. Also submitted reasons why the sales used by the assessor's office should not be considered with correspondence from the City of Warden, water map of the neighborhood, sewer map of the neighborhood, photo of home to the south, photo of home to the north and photo of subject property and the wrecking yard fence. All the sales used by the assessor have access to water and sewer, the subject parcel does not. The City of Warden requires a water main loop around the block, 750' to 800' plus or minus, permits and hook ups would cost \$10,000 or more. Mr. Eilers stated that he paid \$4,000 for the lot in 2007. Mr. Eilers also stated that the home to the south is illegally hooked to water according to the city clerk.

Parcel #061034000
Petition 2014-89
Ronald Eilers

Mr. Eilers stated that the property has been for sale since January 2007 for \$6,000 with no offers.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood with sales, 5 vacant land sales with utilities in the street and 2 vacant land sales without utilities. Ms. Strong stated she assumed there was water because of the houses around the subject. Mr. Marks recommends that the subject be reduced by 35% because of no utilities as stated by the owner. During this discussion it was learned that the property only has sewer. It appears the appraisers were a block off when researching this at the City of Warden.

The Board agrees with the information provided by the appellant and believes it adequately reflects the subject's important value related characteristics. The taxpayer has provided sufficient evidence to overturn the assessor's presumption of correctness. Therefore the Board sets the value at \$6,000 due to the fact that the owner has had the property for sale for 7 years for \$6,000 with no offers. Obsolesce of the neighborhood due to the expanding junk yard as seen in the photo submitted by the appellant and cost to cure of the subject property.

Dated this 31st day of December, (year) 2014

Aileen Fancher
Chairperson's Signature

Jill Hammond
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Marvin & Irene Scott

Parcel Number(s): 120881418

Assessment Year: 2014

Petition Number: 2014-12

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 type="checkbox"/> Land	\$	<u>31,250</u>
<input type="checkbox"/> Improvements	\$	<u>177,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>208,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>31,250</u>
<input type="checkbox"/> Improvements	\$	<u>165,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>196,250</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 12, 2014 before the Board of Equalization. The appellant, Marvin Scott, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$208,300 for the 2014 assessment year. The owners appealed, asserting a value of \$185,000.

The subject property is located at 4428 NE Rd. K.1, Moses Lake, Washington. Subject is a 2100 sq ft triplewide Marlette manufactured home built in 1999. The 1500 sq ft garage was built in 2000. Buildings are located on 2.29 acres.

The appellant's submitted photos of manufactured homes in their neighborhood, map of neighborhood and Quit Claim Deed dated June 18, 1999. Mr. Scott also submitted at the hearing with permission from Ms. Catlin and the board, Comparative Market Analysis dated Dec. 9, 2014 with the pricing recommendation of \$198,850 or \$97/sf. Mr. Scott is not contesting the value of the land after doing some research. He feels that the eye sore in the neighborhood devalues his property. He feels that the sales the assessor used had land that exceeded 1 acre and none of those properties are in a subdivision like the subject.

The assessor representative submitted information to the appellant and the board. This information included

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map of the neighborhood, aerial of the subject, photo showing subject wetland area, photo of home and photo of shop and sales of manufactured homes with land in subject neighborhood and adjacent neighborhood.

Ms. Catlin answered the question of why the sales used in the market analysis were not used by the assessor's office. Sales 1, 3, 5 are located in Mae Valley. Sale 4 is the last comp on the assessor's sales grid. Regarding the sale on Covey Lane – Ms. Catlin is not sure why this sale was not used, could have been a repo sale and is not sure without doing some research.

The Board agrees with the information provided by the appellant and believes it adequately reflects the subject's important value related characteristics. The taxpayer has provided sufficient evidence to overturn the assessor's presumption of correctness. Therefore the Board sets the value at \$196,250 due to obsolescence of the neighborhood and based on the market analysis that was provided by the appellant.

Dated this 31st day of December, (year) 2014

Alexander Fancher
Chairperson's Signature

Jill Hammond
Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of 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 Notice of Appeal form is available from either your county assessor or the State Board.

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