

Order of the Grant County

Board of Equalization

Property Owner: William & JoAnn Pelham

Parcel Number(s): 071959000

Assessment Year: 2014

Petition Number: 2014-34

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>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>12,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>2,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>2,000</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 4, 2014 before the Board of Equalization. The appellants, William and JoAnne Pelham, were in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$6,000 for the 2014 assessment year. The owners appealed, asserting a value of \$1,875.

The subject property is 0.50 acre vacant land parcel fronting Lower Crab Creek Road in the town of Smyrna.

The appellant's appealed based on a sale of the adjoining parcels at \$625 per parcel lot. Mr. Pelham stated that he has submitted photos in the past showing the water run off to this property. The water run off can happen if there are heavy rains, heavy snow melt or poor irrigation practices from the farmer above the property. He also stated there have been no sales. No additional evidence was submitted by the appellant for this hearing.

The assessor representative submitted information to the board and the appellant. This information contained aerial photo of the subject, photo of 2 sales in relationship to the subject, and photo of 3 sales in relationship to the subject. Mr. Marks stated that sale #1 was purchased by the appellants, this sale 2014-34 - William & JoAnne Pelham

contained 8 lots for \$5,000. Mr. Marks recommends a value of \$2,000 for 2014 assessment year based on \$4,000/acre due to sales where there is no well, septic, or power is present.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$2,000 based on sales where there is no well, septic, or power is present as stated by the assessor's representative.

Dated this 15<sup>th</sup> day of December, (year) 2014

Helen Fancher  
Chairperson's Signature

Neil Hammond  
Clerk's Signature

NOTICE
<p>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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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.</p>

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. For tax assistance, call (360) 534-1400.

**Distribution:** • Assessor • Petitioner • BOE File

Order of the Grant County

Board of Equalization

Property Owner: William & JoAnn Pelham

Parcel Number(s): 071960000

Assessment Year: 2014

Petition Number: 2014-35

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>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>18,000</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 4, 2014 before the Board of Equalization. The appellants, William and JoAnne Pelham, were in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$9,000 for the 2014 assessment year. The owners appealed, asserting a value of \$5,000.

The subject property is 1.32 acre parcel that contains eight lots from the original plat of Smyrna.

The appellant's appealed based on the purchase price of this land in April 2014 for \$5,000. This property is in the same draw as parcel #071959000 and is subject to water runoff. According to Mr. Pelham, there cannot be a house on this parcel because of the location. Mr. Pelham has used this parcel for grazing land for the last 10 years. The appellant's submitted copy of the change of value notice letter dated Sept. 17, 2014, amendment to purchase agreement for vacant land dated April 14, 2014, 1099-S Input Form from Grant County Title Co. and copy of cashier's check for \$5,088.83.

The assessor representative submitted information to the board and the appellant. This information contained aerial photo of the subject, photo of 1 sale in relationship to the subject, and photo of 4 sales in relationship to the subject.

Mr. Marks recommended a value of \$6,000 based on the sales the assessor's office utilized.

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. Based on the appellant purchasing the property in April 2014 for \$5,000.

Dated this 15<sup>th</sup> day of December, (year) 2014

jh for Helen Kancher  
Chairperson's Signature

gill 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](http://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.

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. For tax assistance, call (360) 534-1400.

**Distribution: • Assessor • Petitioner • BOE File**

Order of the Grant County

**Board of Equalization**

Property Owner: William & JoAnn Pelham

Parcel Number(s): 160170000

Assessment Year: 2014

Petition Number: 2014-92

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>91,855</u>
<input type="checkbox"/> Improvements	\$	<u>45,435</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>137,390</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,685</u>
<input type="checkbox"/> Improvements	\$	<u>44,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>114,185</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 4, 2014 before the Board of Equalization. The appellants, William and JoAnne Pelham, were in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$137,390 for the 2014 assessment year. The owners appealed, asserting a value of \$75,020.

The subject property a 29.42 acre parcel with irrigation, a 1536 sf manufactured house, built in 1979 with updated windows and metal roof, and a 1920 sf shop built in 1982.

The appellant's appealed based on not comp sales to justify the increase every year. The appellants submitted the change of value notice dated Sept. 17, 2014 and change of value notice dated Oct. 11, 2013. Mr. Pelham did not submit information prior to the hearing but brought photos. With permission from Mr. Marks and the Board he showed pictures of the water runoff due to irrigation on the property above.

The assessor representative submitted information to the board and the appellant. This information contained aerial photo of the subject, photo of the home and photo of the shop and information regarding six sales.

2014-92 - William & JoAnne Pelham  
Parcel #160170000

Mr. Marks recommended the value listed in the assessor's answer.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$114,185.

Dated this 12<sup>th</sup> day of December, (year) 2014

  
Chairperson's Signature

  
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](http://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.

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. For tax assistance, call (360) 534-1400.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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

Property Owner: Gilbert Leishman  
Parcel Number(s): 120724105  
Assessment Year: 2014 Petition Number: 2014-54

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>114,750</u>
<input type="checkbox"/> Improvements	\$	<u>233,070</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>347,820</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>95,000</u>
<input type="checkbox"/> Improvements	\$	<u>233,070</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>328,070</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 4, 2014 before the Board of Equalization. The appellant, Gilbert Leishman, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$347,820 for the 2014 assessment year. The owner appealed, asserting a value of \$294,315.

The subject property is located at 5541 NE Rd. 6.6, Moses Lake, Washington. Subject is a 2,833 sf 2 story built in 2006 with an attached 576 sf garage, a 1008 sf detached and a 192 sf storage building. The property has an unobstructed water view of Moses Lake.

The appellant stated that he believes his property is valued as waterfront. He cannot walk on the property to the water or build on it. He stated that it is illegal to walk on the south 25' of subject or beyond. The property ends 25' beyond end of grass lawn area. Mr. Leishman asked permission of the Board and Mr. Marks to accept materials that were not previously submitted. The Board and Mr. Marks approved the request. The information contains photos of parcels located in the general area of the subject property and included TaxSifter information. Mr. Leishman believes this property should be addressed due to wetland, and in the past the BOE reduced the land value to \$60,000.

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

aerial photo of the subject, photo of the subject residence, photo of the shop, aerial photo showing sales in the area and sales comparable analysis. Sales 1 and 2 are interior sales so adjustments were made to make comparable to the subject. It is the recommendation of the Assessor's office to reduce the land value to \$95,000.

The Board agrees with the recommendation made by the assessor's representative to lower the land value to \$95,000, sustain the building value at \$233,070 for a total of \$328,070 due to comparable sales the Assessor's office used and adjustments made to the comparables proved \$95,000 was supported.

Dated this 12<sup>th</sup> day of December, (year) 2014

*Debra Fancher*  
Chairperson's Signature

*Jill Hammond*  
Clerk's Signature

<b>NOTICE</b>
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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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.

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. For tax assistance, call (360) 534-1400.

**Distribution: • Assessor • Petitioner • BOE File**