

Order of the Grant County

Board of Equalization

Property Owner: Robin and Susan Hickok

Parcel Number(s): 170623000

Assessment Year: 2014

Petition Number: 2014-62

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>262,125</u>
<input type="checkbox"/> Improvements	\$	<u>332,040</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>594,165</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>262,125</u>
<input type="checkbox"/> Improvements	\$	<u>332,040</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>594,165</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 February 19, 2015 before the Board of Equalization. The appellant, Robin Hickok, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$594,165 for the 2014 assessment year. The owners appealed, asserting a value of \$492,000.

The subject property is located at 8206 Scott Rd. NE in Moses Lake, Washington. Subject is a 3.29 acre parcel on the shores of Moses Lake with an estimated 307 feet of front footage. The home was built in 2003 and has 3,301 sq. ft. which contain 3 bedrooms and 2.5 baths. In 2002 a 1,800 sq. ft. detached garage, with 750 sq. ft. guest quarters/apartment. In 2012 an additional 2,000 sq. ft. detached garage/shop was added to the property.

The appellant submitted Residential Appraisal Report dated 7/12/2012 in the amount of \$487,000. He is afraid he will pay more in taxes than the principal amount on the loan.

The assessor representative submitted information to the board and the appellant. This information contained map of the subject neighborhood, aerial photo of the subject, 10 sales, photo of the home, photo of the shop and description of each sale comparison as well as sales comparable analysis grid and aerial photo of sales.

Mr. Marks stated that this property was atypical for the market in the Cascade Valley area. Mr. Marks discussed each sale comparison. Assessor sale # 4 was also included in the finance appraisal report submitted by the appellant. Mr. Marks also explained that the water footage was reexamined on Scott 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 dated January 20, 2015, 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 \$594,165 due to the fee appraisal report submitted by the appellant is 2 years old and according to the support sales it could be valued higher.

Dated this 26<sup>th</sup> day of February, (year) 2015

*Selen Fancher*  
Chairperson's Signature

*Neil Hammond*  
Clerk's Signature

**NOTICE**

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

Order of the Grant County

Board of Equalization

Property Owner: Thomas Twede & Roxanne Jerentowski

Parcel Number(s): 170633000

Assessment Year: 2014

Petition Number: 2014-74

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>130,000</u>
<input type="checkbox"/> Improvements	\$	<u>119,975</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>249,975</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>130,000</u>
<input type="checkbox"/> Improvements	\$	<u>119,975</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>249,975</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 February 19, 2015 before the Board of Equalization. The appellants, Thomas Twede and Roxanne Jerentowski, were not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$249,975 for the 2014 assessment year. The owners appealed, asserting a value of \$194,975.

The subject property is located at 8150 Scott Rd. NE in Moses Lake, Washington. Subject is a 1.13 acre parcel on the shores of Moses Lake with an estimated 100 feet of frontage. The home was built in 1986 and has 1,665 sq. ft. which contain 3 bedrooms and 1.75 baths. The property also has a 576 sq. ft. shop building and 576 sq. ft. carport/machine storage type structure.

The appellant's submitted with their petition: Exhibit A –reasons why they are appealing: Assessor's valuations are based upon incorrect data in the GIS system utilized by the Grant County Assessor for the subject property and every contiguous property on Scott Road NE in Cascade Valley. The appellants listed each address and actual lake frontage and the Assessor's incorrect footage. Exhibit A-1 is a map of the parcels on Scott Rd NE. A-2 is a printout from the county system, A-3 is an aerial photo from mapsifter program. A-4 is parcel information for the subject. Exhibits A-5 through A-11 are parcel information for neighboring properties.

Exhibit B states that the property was a small old cottage remodeled into new construction in 1986. The subject property is an almost 30 year old 1670 sq. ft. rambler with original vinyl siding, original windows, original roof and bathroom. The property has been maintained, but not updated. Exhibit B-1 through B-3 are copies of sale ads for comparable properties and B-4 is an advertisement for vacant land for sale in Grant County. Exhibit B also stated that when they attempted to point out the water lake front footage to someone in the assessor's office, they were told to "get a survey." They felt there was absolutely no reason to pay for a survey. This was an internal mistake by the Assessor's office which could easily be corrected by someone who understands how to read a metes and bounds legal description.

The assessor representative submitted information to the board and the appellant. This information contained aerial photo of the subject, 10 sales in subject neighborhood, photo of subject, single level homes with water front footage, non-single level homes with water front footage, sales from the Cascade Valley area and sales not considered. Mr. Marks stated that the subject waterfront footage was re-measured and resulted in 40' less and resulted in lowering of the land value at about \$40,000 less. Mr. Marks stated that the appraiser would not tell the appellant to GET A SURVEY. She most likely asked if they had a survey, could the assessor's office review it? The appellant supplied a list of vacant land sales from the "Gary Mann News" dated October 2014, with four listings highlighted as being on Waterfront Lane. Using the MLS # provided in the list, these listings were reviewed. These listings are actually located on Waterford Lane, in the Peninsula neighborhood near Sage Point Elementary school, and have no water frontage. These properties had been listed for approximately 6 months, at the time the appeal was submitted.

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 January 20, 2015, 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 \$249,975, due to 40' reduction has already been accounted for in this new value. The board appreciated all the time put into the documentation that was submitted with the petition.

Dated this 26<sup>th</sup> day of February, (year) 2015

*Alex Fancher*  
Chairperson's Signature

*Jill Hammond*  
Clerk's Signature

**NOTICE**

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

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

Property Owner: Eric & Teresa Macdonald

Parcel Number(s): 170630000

Assessment Year: 2014

Petition Number: 2014-90

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>145,500</u>
<input type="checkbox"/> Improvements	\$	<u>284,895</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>430,395</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>123,675</u>
<input type="checkbox"/> Improvements	\$	<u>242,160</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>365,835</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 February 19, 2015 before the Board of Equalization. The appellant, Eric Macdonald, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$430,395 for the 2014 assessment year. The owners appealed, asserting a value of \$347,435.

The subject property is located at 8102 Scott Rd. NE in Moses Lake, Washington. Subject property is a 1.04 acre parcel on the shores of Moses Lake with an estimated 130 feet of frontage. The home was built in 2012 and features 2,921 sq. ft. with 4 bedrooms and 3 bathrooms. An existing 700 sq. ft. shop/storage building is also located on the site.

The appellant submitted information and photos of 14 properties. Additional information about each photo and the parties' documentary evidence are contained within the hearing record and were reviewed by the board. Mr. Macdonald stated that there is a mini storage across the street, Cascade Marina to the east and rental properties, west of the house is another mobile home – with these properties their house is not worth what the Assessor says. They feel they overbuilt for the neighborhood. Mr. Macdonald feels that the assessor's comps are in a much nicer neighborhood. He also stated that a neighbor has a blasting business that creates a lot of noise.

2014-90

Eric & Teresa Macdonald

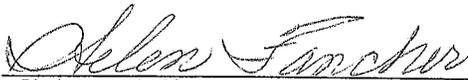
Parcel #170630000

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject property, 10 sales, sales comparison table, photo of home, sales comparable analysis, and aerial view of subject and 3 sales. Mr. Marks stated that this was one of the properties where the amount of lake frontage was called into questions. The assessor has reviewed the concern, and revised the measurement technique. All impacted property owners were provided updated assessed valuations showing the revised land values.

Mr. Marks also stated that the Marina was existing when the appellants replaced their home and the mini storage was there, he also stated the storage shed/shop has a minimal value on it, not \$37,000.

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 \$\$365,835 , due to obsolesce of location.

Dated this 26<sup>th</sup> day of February, (year) 2015

  
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: Dorothy Peterson

Parcel Number(s): 170624000

Assessment Year: 2014

Petition Number: 2014-51

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>229,200</u>
<input type="checkbox"/> Improvements	\$	<u>243,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>473,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>229,200</u>
<input type="checkbox"/> Improvements	\$	<u>243,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>473,000</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 February 19, 2015 before the Board of Equalization. The appellant, Dorothy Peterson, was not in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$473,000 for the 2014 assessment year. The owners appealed, asserting a value of \$270,000.

The subject property is located at 8252 Scott Rd. NE in Moses Lake, Washington. Subject is a 2.00 acre parcel on the shores of Moses Lake with an estimated 232 feet of frontage. The home was built in 2004 and features 2,849 sq. ft. with 4 bedrooms and 2 bathrooms. The home has a 900 sq. ft. attached garage, with two additional outbuildings on site. One building is 1,344 sq. ft. shop building and the second is 636 sq. ft. storage building.

The appellant stated in the appeal petition the reason for the appeal: She researched a home equity loan in Sept. 2014. The lender valued the property and improvements at less than \$300,000 for the reason for not approving the loan. In August realtor/broker in the Moses Lake Windermere office with many years' experience in this area market analysis suggests listing at no more than \$400,000. No other recent sales were submitted with the petition.

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject, 10 sales, photos of the home and other buildings. The appraiser revisited the property in November 2014 to verify all information regarding the subject property. The home was re-measured and size corrected. This visit resulted in the quality of construction being adjusted along with specific like the siding type. The lakefront footage was also called into question; all impacted property owners were provided an updated change of value notice.

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 \$473,000, due to no other information was submitted by the appellant to prove the assessor was in error.

Dated this 26<sup>th</sup> day of February, (year) 2015

*Aelen Fancher*  
Chairperson's Signature

*Jill Hammond*  
Clerk's Signature

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

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

Property Owner: Samuel & Krista Bennett

Parcel Number(s): 170697000

Assessment Year: 2014

Petition Number: 2014-60

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>25,500</u>
<input type="checkbox"/> Improvements	\$	<u>51,305</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>76,805</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,500</u>
<input type="checkbox"/> Improvements	\$	<u>51,305</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>76,805</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 February 19, 2015 before the Board of Equalization. The appellant, Samuel Bennett, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$76,805 for the 2014 assessment year. The owners appealed, asserting a value of \$45,000.

The subject property is located at 3167 Bow Street in Moses Lake, Washington. Subject is 0.5 acre parcel in Cascade Valley area of Moses Lake. The subject was built in 1945 and has 1,070 sq. ft. with 3 bedrooms and one bathroom. The property also has a 624 sq. ft. detached garage/shop building on site. The appellant purchased the property in 2011 for \$22,500 and has been updating the property. The property appears to be a rental.

The appellant submitted a copy of the Change of Value notice dated Sept. 17, 2014 with the petition. He also listed 2 sales on the petition. Mr. Bennett stated that this was a rental that he had to fix up before he could rent it out. His current tenant pays \$825/month in rent and that 28% of the rent incomes goes to other expenses.

2014-60  
Samuel & Krista Bennett  
Parcel #170697000

The assessor representative submitted information to the board and the appellant. This information included map of subject neighborhood, aerial photo of subject, photo of subject house and shop, list of similar property sales. Mr. Marks stated that there were 58 sales with similar age and size with an average sale price of \$99,434.

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 January 20, 2015, 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 \$76,805, due to no support from the appellant to reduce the value.

Dated this 26<sup>th</sup> day of February, (year) 2015

  
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: Samuel & Krista Bennett

Parcel Number(s): 170626000

Assessment Year: 2014

Petition Number: 2014-61

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>90,750</u>
<input type="checkbox"/> Improvements	\$	<u>59,535</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>150,285</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,500</u>
<input type="checkbox"/> Improvements	\$	<u>59,535</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>129,035</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 February 19, 2015 before the Board of Equalization. The appellant, Samuel Bennett, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$150,285 for the 2014 assessment year. The owners appealed, asserting a value of \$90,000.

The subject property is located at 8048 Scott Rd. NE in Moses Lake, Washington. Subject is a 0.59 acre parcel on the shores of Moses Lake with an estimated 85 feet of frontage. The home was built in 1940 and features 1,680 sq. ft. with 3 bedrooms and 1 bathroom. The home was remodeled in 2004 and a portion of the home is constructed on a concrete block foundation. There is also a 320 sq. ft. detached garage.

The appellant stated in the petition that 18" of depth on waterfront which means by July – Sept. it is just a kelp pond. Lake drops – 285 feet of mud.

Note from the Assessor's Answer: The subject site is located in a portion of Moses Lake where water level changes falls throughout the year create mud flat type conditions along the water frontage of the subject. The waterfront rate has been reduced for properties where this impact is most notable and the subject is one of those properties.

Mr. Bennett submitted colored photos of other properties in the neighborhood and of the mud flats and spoke about each of them.

2014-61  
Samuel & Krista Bennett  
Parcel #170626000

Mr. Bennett stated that 2/3 of the house is not on foundation, but on cinderblocks on dirt. This home won't sell because it cannot be financed because of these conditions. The house was originally a Montgomery Wards home. He purchased the home for \$65,000 in 2004.

The assessor representative submitted information to the appellant and the board. This information contained map of the subject neighborhood, aerial photo of the subject area, 10 sales, exterior photo of the subject and sales.

Mr. Marks acknowledges that the photos submitted show the external obsolescence. The subject waterfront is valued at \$750/front feet instead of \$1,000/front feet.

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 \$129,035. 85 front feet valued at \$500 instead of \$750 and the remaining land valued at \$27,000 due to the mud flat situation.

Dated this 26<sup>th</sup> day of February, (year) 2015

*Alexa 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: Urban Masset

Parcel Number(s): 121126521

Assessment Year: 2014

Petition Number: 2014-127

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>73,835</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>103,835</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>73,835</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>103,835</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 February 19, 2015, before the Board of Equalization. The appellant, Urban Masset, was not in attendance at the hearing and the Assessor's office was represented by Shannon Edinger, Appraiser and Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$103,835 for the 2014 assessment year. The owners appealed, asserting a value of \$69,000.

The subject property is located at 7435 Blue Goose Rd. NE, Moses Lake, Washington. Subject is a 1.0 acre parcel with a 1,296 sq. ft. Golden West manufactured home built in 1999. The home has 3 bedrooms and 2 bathrooms.

The appellant stated the reason for the appeal in the petition was there are no sales to support increased value. Mobile home continues to decrease in value. No sales were submitted with the petition.

The assessor representative submitted information to the board and the appellant. This information included map of neighborhood, photo of manufactured home, aerial of subject area, 8 interior land sales and 4 interior improved sales.

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Ms. Edinger stated that the appellant purchased the home in 10/2008 for \$69,000 in a foreclosure sale. The interior land sales and interior improved sales support the current assessed value of \$103,835.

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 December 3, 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 \$103,835, due to no support from the appellant to reduce the value.

Dated this 26<sup>th</sup> day of February, (year) 2015

  
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 <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.

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