

Order of the Grant County

Board of Equalization

Property Owner: Harry and Betty Corliss

Parcel Number(s): 141347622

Assessment Year: 2014

Petition Number: 2014-69

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>60,775</u>
<input type="checkbox"/> Improvements	\$	<u>204,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>265,455</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>60,775</u>
<input type="checkbox"/> Improvements	\$	<u>204,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>265,455</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 20, 2015, before the Board of Equalization. The appellants, Harry and Betty Corliss, 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 \$265,455 for the 2014 assessment year. The owners appealed, asserting a value of \$200,000.

The subject property is located at 9197 NW Riverview Way, Quincy, Washington. Subject is a 2 story residence with built in basement garage built in 2007, located in the Sunsera area of Crescent Bar, Quincy.

The appellant's stated in their petition the reason for the appeal was that comparable sales support the estimate of value identified by the petitioner and confirm that the Assessor's determination of value is in excess of true and fair market value. They also stated that additional information would be provided prior to the hearing.

Note: at time of hearing, no additional evidence was received.

The assessor representative submitted information to the board and the appellant. This information contained: aerial photo of the neighborhood, 10 sales with garages, 5 sales that included detached garages, 4 sales with golf course frontage like the subject and 8 detached garages only.

Ms. Catlin spoke with the appellant's representative; they wanted to know how the assessor's office addressed the river draw down. Ms. Catlin explained that at the time of the assessment date of 1/1/2014, there was not an issue. The river drawn down will be addressed in the assessments of 2015.

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 14, 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 \$265,455, due to no evidence was submitted by the appellant to prove the Assessor was in error.

Dated this 26th day of February, (year) 2015

Debra Fincher
Chairperson's Signature

Neil 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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Distribution: • Assessor • Petitioner • BOE File

Order of the Grant County

Board of Equalization

Property Owner: Ilona McCormick

Parcel Number(s): 021184000

Assessment Year: 2014

Petition Number: 2014-105

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>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>60,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>133,010</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>50,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>123,010</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 20, 2015 before the Board of Equalization. The appellant, Ilona McCormick, 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 \$133,010 for the 2014 assessment year. The owners appealed, asserting a value of \$102,900.

The subject property is located at 982 SW Orchard Drive in Desert Aire. The subject home is a 1977 Guerdon doublewide manufactured home located on an unobstructed, 13,477 sq. ft. water view parcel in the Desert Aire development, Division 6. The home has 1,296 sq. ft. with a 122 sq. ft. addition for a total of 1,408 sq. ft. The 288 sq. ft. garage was constructed in 1994. The residence was purchased in 12/2008 for \$125,000. Since the purchase the home has been updated.

The appellant's submitted 4 comparable sales with the petition. Date of sales were 2012 and 2013. The appellant also submitted letter explaining that a new home would almost be the same as the assessed value and they replaced windows. The appellants also submitted the receipt from Yakima Glass stating the amount of purchase, 2009 tax statement, Valley Quality Homes floor plan and base price of \$84,700, and Valley Quality homes standards, and a copy of the Assessor's Answer. The appellants stated in their letter to the board that they had to seal the nails on the roof with tar and roll on a sealer to the existing roof to stop the leakage. Some repair had to be done on the ceiling from the leaking of the roof.

2014-105
Ilona McCormick
Parcel #021184000

The assessor representative submitted information to the board and the appellant. This information contained: map of subject neighborhood, aerial photo of the subject, photos of the subject, and list of manufactured home sales with land in Desert Aire. Ms. Catlin spoke about each of the sales the appellant provided; these are contained on page 9 of the Assessor's Answer. Ms. Fancher asked Ms. Catlin about the windows being updated, did they add value? Ms. Catlin stated that there is a scale and using effective age of the home, there is no single line where they put a dollar amount. To check this, the appraisers use a class check report.

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 \$123,010 due to the condition of the home and lack of sufficient support for the current improvement value from the Assessor's office.

Dated this 26th 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: Angela Albert Smith & Travis Smith

Parcel Number(s): 110696000

Assessment Year: 2014

Petition Number: 2014-36

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>45,500</u>
<input type="checkbox"/> Improvements	\$	<u>182,620</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>228,120</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,500</u>
<input type="checkbox"/> Improvements	\$	<u>182,620</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>228,120</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 20, 2015 before the Board of Equalization. The appellants, Angela and Travis Smtih, were in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$228,120 for the 2014 assessment year. The owners appealed, asserting a value of \$165,000.

The subject property is located at 4464 NE Orchard Drive in Moses Lake, Washington. Subject is a 4.6 parcel with a 1400 sq. ft. single story home built in 1964 with 3 bedrooms and 1.5 bathrooms. There are two garages, the first is a 696 sq. ft. attached garage built in in 1964 and a 2592 sq. ft. detached 6 bay garage built in 2013.

The appellant's would like to know why the improvement value rose 125% in one year. The only addition was the garage. They are in the process of remodeling the house now, will the value double? The appellants submitted 4 comparables with their petition. Mr. Smith stated that he built the 6 bay garage for \$36,000.

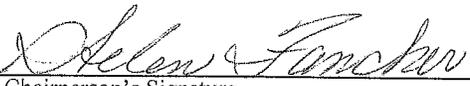
The assessor representative submitted information to the board and the appellant. This information included a map of the subject neighborhood, aerial photo of the subject parcel, photos of the house and new garage, 6 sales, map with location of sales, 17 vacant land sales in all of suburban Moses Lake.

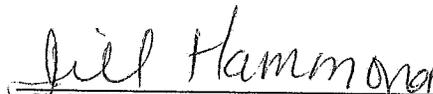
2014-36
Angela and Travis Smith
Parcel #110696000

Ms. Catlin stated that the shop/garage is currently valued at \$52,460 and the house is currently valued at \$130,160. Ms. Catlin explained that because the square footage after the remodel of the house will increase, it could increase their value next year. Ms. Catlin stated that the appellant's comparables sales were not used to establish market on the subject because they were either manufactured homes, repo sales or estate sales.

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 22, 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 \$228,120, due to lack of support from the appellant to lower the value and the support sales submitted by the appellants were not valid sales.

Dated this 20th 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: David Oliphant

Parcel Number(s): 110736002

Assessment Year: 2014

Petition Number: 2014-63

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>16,500</u>
<input type="checkbox"/> Improvements	\$	<u>21,010</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>37,510</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>16,500</u>
<input type="checkbox"/> Improvements	\$	<u>18,910</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>35,410</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 20, 2015 before the Board of Equalization. The appellant, David Oliphant, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$37,510 for the 2014 assessment year. The owners appealed, asserting a value of \$22,800.

The subject property is located at 10672 NE Maple in Moses Lake, Washington. Subject is a 888 sq. ft. home. There are 2 bedrooms and 1 bathroom.

The appellant stated that he does not understand why the building value has increased. The building has never been remodeled or improved since purchased in 1987. The value was \$6,300 in 2012, and house condition is not as good as in 2012. There is no carpet in the home. He stated that the house does not have concrete block foundation, like the Assessor's Answer states. Mr. Oliphant stated the roof is starting to sag.

The assessor representative submitted information to the board and the appellant. This information included map of the subject neighborhood, photo of the home, 8 sales. Ms. Catlin stated that the upper level has not been valued and the home is considered low/fair quality and in fair condition. Ms. Catlin indicated she will change the records to show it is not a concrete block foundation. Ms. Catlin recommends a 5% reduction because there is no floor covering.

2014-63
David Oliphant
Parcel #110736002

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 \$35,410. Ms. Catlin had recommended a reduction of 5% due to no carpeting and the Board felt an additional 5% was warranted because in oral testimony the appellant indicated poor condition of the house and the roof is sagging because of lack of foundation.

Dated this 26th 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)