

Order of the Grant County

Board of Equalization

Property Owner: Richard & Donnell Penhallurick

Parcel Number(s): 120175100

Assessment Year: 2014

Petition Number: 2014-107

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>348,150</u>
<input type="checkbox"/> Improvements	\$	<u>597,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>945,850</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>276,625</u>
<input type="checkbox"/> Improvements	\$	<u>431,580</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>708,205</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 and continued on January 15, 2015 and January 30, 2015 before the Board of Equalization. The appellant, Richard Penhallurick, was in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$945,850 for the 2014 assessment year. The owners appealed, asserting a value of \$687,000.

The subject property is located at 2468 NE Elgin Rd. in Moses Lake, Washington. Subject site is 3.10 acres on Moses Lake with approximately 568 feet of water frontage, and unobstructed view of the lake. The site has a large daylight basement style home with 3,876 sq. ft. of living area on the main floor and 3,873 sq. ft. of fully finished living area in the basement. An additional 3,600 sq. ft. shop/garage building is present. The home and shop are considered to be over-improvements for the immediate value.

The appellant appealed stating in the petition that lakefront property sales in this market does not support the documentation. Mr. Penhallurick stated that there are no comparables in Moses Lake for his house. Mr. Penhallurick stated that a major portion of the basement is not finished, total finished area is 4800 sq. ft. he also stated that there is a 25' buffer and he is obligated to take care of by planting, etc. He also orally stated there were two comparable sales that the Assessor's office did not use. Sale of 6/12/2014 on Lupine Drive for \$415,800 and sale of 8/13/2013 on Camas Place for \$470,000.

The assessor representative submitted information to the board and the appellant. This information included map of the subject neighborhood, aerial photo of the subject, exterior photos of the home and shop, aerial photo of subject and sale #1, Exhibit A – sales and Exhibit B – Sales comparable analysis, Exhibit C –map showing where sales are located.

Mr. Penhallurick stated that sale #1 of the comparable did not include the shop building at the time of the sale.

Mr. Marks recommended that the board continue to hearing to a later date taking into consideration the basement square footage discrepancy and the buffer as well as removing sales from the sales grid.

The board met again on January 15, 2015, with Mr. Marks and Mr. Penhallurick in attendance.

Mr. Marks stated that he visited the property with Mr. Penhallurick.

Mr. Penhallurick provided additional photos of land and plat map to the board.

Mr. Marks provided the board and appellant with an addendum and additional information:

Basement finish area: 2,300 sq. ft. of the basement was incorrectly valued – a portion is unfinished.

Waterfront: all waterfront distances were taken from plat maps, surveys, and legal descriptions when available in the Cascade Valley with these characteristics and they received an additional 15% reduction in value.

Wetland buffer area: The subject has a wetland buffer that ranges in depth from 25 ft to 100 ft along the entire distance of the water frontage. Typically buffer areas are classified differently and have varying degrees of usability for the property owners. For the subject property, at least a portion of this buffer area is being maintained as yard area and allows for accessibility to the lake and the owners dock. Understanding the existence and classification of these areas appear to impact the value of each individual site. Lacking clear and convincing evidence of the exact amount of value impact at the subject property, a reduction of 15% was applied.

Original Comparable Sales: Because of the correct basement area, the sales originally presented on exhibit B are no longer considered valid and applicable to the subject property.

Appellant's Comparable Sales: The appellant submitted 8 sales for consideration during the hearing on Dec. 4, 2014. Two of these properties have sales dated after August 1, 2014 which were not reviewed as they provide more relevance to the Jan. 1, 2015 assessment date. Sales 1 and 2 were sold by a lending institution following foreclosure. Sale 4 – residence is nearly 50 years older than the subject and sold while in the middle of being remodeled or renovated. Sale 3 is located on one of the canals in the Laguna neighborhood. Sale 6 is located on the inner lake/lagoon area of Laguna.

Assessor's sales information: The assessor's office considered 12 properties that share features with the subject, and provides as many reasons for their inclusion as their exclusion. Exhibit E. Using sales information, it has been determined that the subject property is overbuilt for the neighborhood. Based on square footage of living space, it was determined that a reduction of 20% in the subject's property's reproduction cost was appropriate.

Mr. Penhallurick still raises the question of the wetland buffer, there is a 50 ft. discrepancy.

The board met again on January 30, 2015, with Mr. Marks and Mr. Penhallurick in attendance.

As stated in Mr. Marks addendum date stamped January 28, 2015, the length of water frontage has been called into question. The assessor did locate a Boundary Line Adjustment that transfers 50.48 ft of water frontage to the adjoining parcel to the North. This footage is removed and it is recommended that the land value be \$276,625.

2014-107
Parcel #120175100
Richard and Donnell Penhallurick

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$708,205 due to the above findings from the Assessor's office.

Dated this 5th day of February, (year) 2015

Abelen Fancher
Chairperson's Signature

Bill 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: Johnny Reynolds
Parcel Number(s): 606474000
Assessment Years: 2014 Petition Number: 2014-9

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	\$	_____
<input type="checkbox"/> Improvements	\$	_____ 54,620
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 54,620

BOE True and Fair Value Determination

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

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 assessment years. A hearing was held on January 30, 2015 before the Board of Equalization. The appellant, Johnny Reynolds, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The subject property is located at 10535 Rd. P.SE in Warden, Washington. Subject is a 1848 sq. ft. doublewide Goldenwest manufactured home. This appeal concerns the value of the manufactured home only and does not include the land that the home is on which also belongs to the appellant.

Mr. Reynolds stated that the home is not hooked up to sewer or electricity and the heat pump needs to be replaced. Mr. Reynolds submitted a letter dated June 6, 2014 from Alsted Real Estate, Exhibit "A" stating the fair market value on the home as it sits is \$30,000.

The assessor representative submitted information to the board and the appellant. This information included map of the subject neighborhood, aerial photo of the subject, photo of the subject, and 3 sales. The subject was moved from Parcel #191482001 on Rd. R SE, owned by Ellen Nelson approximately 8 miles NE from the subject. On March 10, 2010 a bill of Sale was signed by the appellant and Ellen Nelson transferring the 1988 Goldenwest manufactured home to Johnny Reynolds for \$23,000. The notation on the bill of sale states "The home will be moved off the permanent foundation and sold as is".

2014-9
Parcel #606474000
Johnny Reynolds

On July 25, 2014 appraiser Penny Womack talked with the appellant and noted that "talked to owner, hasn't put carpet back yet, is together with concrete perimeter skirting. Has no well, septic, or power yet. Sheetrock interior, new vinyl windows noted in 2003."

20143 Assessment

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 \$30,000 based Exhibit A from the Appellant: Broker's Evaluation from Alsted Real Estate dated June 6, 2014 stating fair market value on the manufactured home as it sits is \$30,000.

Dated this 5th day of February, (year) 2015

for Neil Hammond
Chairperson's Signature

Neil Hammond
Clerk's Signature

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REV 64 0058 (6/9/14)

2014-38
Parcel #606474000
Johnny Reynolds

The assessor representative submitted information to the board and the appellant. The following is from the Assessor's answer, page 9:

The subject home was sitting on parcel #191482001 on Rd. R SE owned by Ellen Nelson approximately 8 miles NE of the subject. On March 10, 2010 a bill of sale was signed by the appellant and Ellen Nelson transferring the 1988 Goldenwest manufactured home to Johnny Reynolds for \$23,000. The notation on the bill of sale states "The home will be moved off the permanent foundation and sold as is."

The aerial photographs from 2010 show the home moved to Mr. Reynolds land (parcel 191422000) and located at south end of the property. The home does not appear to be set up at that time. The next aerials available are from 2013 and show the home on the northern end of the property and appears to have the two halves of the home connected.

It appears that the appellant had moved the home in 2010 without a Movement Permit. The Assessor office is not able to track manufactured home movements without either a Building Permit or a Movement Permit. Neither are on file. The home in question had been valued on Mrs. Nelson land, and she had paid the property taxes on it until December 2013. She has since received a refund. The home is now being valued on Mr. Reynolds land.

Typically homes with the same ownership as the land are valued with the land, in this case the home in question is being valued separately ONLY for the three years in question because of the unusual circumstances.

On July 25, 2014 appraiser Penny Womack talked with the appellant and noted that "talked to owner, hasn't put carpet back yet, is together with concrete perimeter skirting. Has no well, septic, or power yet. Sheetrock interior, new vinyl windows noted in 2003."

Ms. Catlin recommends a reduction in value for assessment year 2011. Total recommended value \$17,430. Due to HVAC had been damaged in transit and quality of home to be downgraded from Average to Fair Average to reflect the lack of interior completion. A 50% obsolescence applied because aerial photographs show the home had not been joined together yet.

Mr. Reynolds showed Ms. Catlin a picture taken September 2, 2012 showing the obsolescence at that time. Ms. Catlin now recommends that a 50% obsolescence reduction be applied for assessment year 2012 for a value of \$17,430.

Ms. Catlin made a recommendation to the board for the 2013 value to be \$34,855 due to aerial photographs show the home joined together.

Mr. Reynolds stated that he feels the value of 2013 assessment of \$34,855 is still too high. At that time the home is only put together with skirting.

2014-38
Parcel #606474000
Johnny Reynolds

2011 assessment:

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$17,430.

Dated this 5th day of February, (year) 2015

Aileen Finkler
Chairperson's Signature

Jill Hammond
Clerk's Signature

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REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Johnny Reynolds
Parcel Number(s): 606474000
Assessment Years: 2012 Petition Number: 2014-38

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> </u>
<input type="checkbox"/> Improvements	\$	<u> 90,645 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 90,645 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> 17,430 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 17,430 </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 reconvening request for 2011, 2012 and 2013 assessment years. A hearing was held on January 30, 2015 before the Board of Equalization. The appellant, Johnny Reynolds, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$90,645 for the 2011 assessment year. The owners appealed, asserting a value of \$23,000 (mobile home only).

The subject property is located at 10535 Rd. P.SE in Warden, Washington. Subject is a 1848 sq. ft. doublewide Goldenwest manufactured home. This appeal concerns the value of the manufactured home only and does not include the land that the home is on which also belongs to the appellant.

The owner requested reconvening through State of Wash. Dept. of Revenue. The DOR granted request for reconvening the years 2011, 2012 and 2013.

Mr. Reynolds stated that the home is not hooked up to sewer or electricity and the heat pump needs to be replaced. Mr. Reynolds submitted a letter dated June 6, 2014 from Alsted Real Estate, Exhibit "A" stating the fair market value on the home as it sits is \$30,000.

2014-38
Parcel #606474000
Johnny Reynolds

The assessor representative submitted information to the board and the appellant. The following is from the Assessor's answer, page 9:

The subject home was sitting on parcel #191482001 on Rd. R SE owned by Ellen Nelson approximately 8 miles NE of the subject. On March 10, 2010 a bill of sale was signed by the appellant and Ellen Nelson transferring the 1988 Goldenwest manufactured home to Johnny Reynolds for \$23,000. The notation on the bill of sale states "The home will be moved off the permanent foundation and sold as is." The aerial photographs from 2010 show the home moved to Mr. Reynolds land (parcel 191422000) and located at south end of the property. The home does not appear to be set up at that time. The next aerials available are from 2013 and show the home on the northern end of the property and appears to have the two halves of the home connected.

It appears that the appellant had moved the home in 2010 without a Movement Permit. The Assessor office is not able to track manufactured home movements without either a Building Permit or a Movement Permit. Neither are on file. The home in question had been valued on Mrs. Nelson land, and she had paid the property taxes on it until December 2013. She has since received a refund. The home is now being valued on Mr. Reynolds land.

Typically homes with the same ownership as the land are valued with the land, in this case the home in question is being valued separately ONLY for the three years in question because of the unusual circumstances.

On July 25, 2014 appraiser Penny Womack talked with the appellant and noted that "talked to owner, hasn't put carpet back yet, is together with concrete perimeter skirting. Has no well, septic, or power yet. Sheetrock interior, new vinyl windows noted in 2003."

Ms. Catlin recommends a reduction in value for assessment year 2011. Total recommended value \$17,430. Due to HVAC had been damaged in transit and quality of home to be downgraded from Average to Fair Average to reflect the lack of interior completion. A 50% obsolescence applied because aerial photographs show the home had not been joined together yet.

Mr. Reynolds showed Ms. Catlin a picture taken September 2, 2012 showing the obsolescence at that time. Ms. Catlin now recommends that a 50% obsolescence reduction be applied for assessment year 2012 for a value of \$17,430.

Ms. Catlin made a recommendation to the board for the 2013 value to be \$34,855 due to aerial photographs show the home joined together.

Mr. Reynolds stated that he feels the value of 2013 assessment of \$34,855 is still too high. At that time the home is only put together with skirting.

2014-38
Parcel #606474000
Johnny Reynolds

2012 assessment:

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$17,430.

Dated this 5th day of February, (year) 2015

Delen Fancher
Chairperson's Signature

Bill Hammond
Clerk's Signature

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REV 64 0058 (6/9/14)

2014-38
Parcel #606474
Johnny Reynolds

The assessor representative submitted information to the board and the appellant. The following is from the Assessor's answer, page 9:

The subject home was sitting on parcel #191482001 on Rd. R SE owned by Ellen Nelson approximately 8 miles NE of the subject. On March 10, 2010 a bill of sale was signed by the appellant and Ellen Nelson transferring the 1988 Goldenwest manufactured home to Johnny Reynolds for \$23,000. The notation on the bill of sale states "The home will be moved off the permanent foundation and sold as is."

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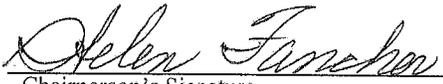
Mr. Reynolds stated that he feels the value of 2013 assessment of \$34,855 is still too high. At that time the home is only put together with skirting.

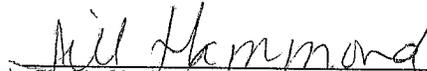
2014-38
Parcel #606474
Johnny Reynolds

2013 Assessment

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 \$30,000 based Exhibit A from the Appellant: Broker's Evaluation from Alsted Real Estate dated June 6, 2014 stating fair market value on the manufactured home as it sits is \$30,000.

Dated this 5th day of February, (year) 2015


Chairperson's Signature


Clerk's Signature

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