

Order of the Grant County

Board of Equalization

Property Owner: Michael & Sandra Finch

Parcel Number(s): 170241000

Assessment Year: 2014

Petition Number: 2014-73

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>70,800</u>
<input type="checkbox"/> Improvements	\$	<u>124,525</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>195,325</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>70,800</u>
<input type="checkbox"/> Improvements	\$	<u>124,525</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>195,325</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 January 15, 2015 before the Board of Equalization. The appellants, Michael and Sandra Finch, were not in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$195,325 for the 2014 assessment year. The owners appealed, asserting a value of \$149,725.

The subject property is located at 4839 McLaughlin Rd NE in Moses Lake, Washington. Subject is 8.66 acres of mainly pasture land with a homesite sitting well back off the road. The improvements include a single family residence, shop, and outbuilding. The home is 2,324 sf two-story home originally started in 1979. At time of inspection there were 4 bedrooms and one functioning bathroom. According to the homeowner at the time of inspection the roof is approximately 4 years old, there are newer windows. The second bath is still incomplete with no flooring or vanity. Upper floor deck has never been completed and the addition at the rear of the home is still unfinished on the interior and does not have siding. The owner declined to allow the appraiser interior access to verify the state of completion at the time of inspection, so an exterior walk around inspection was performed. The appraiser contacted the homeowner in response to the appeal and again was denied access to the interior of the improvements on the property. The home is in fair quality and average condition, however a -10% adjustment was made to the home based on the information provided by the homeowner as to the interior condition and completion.

2014-73

Michael and Sandra Finch

Parcel #1702410000

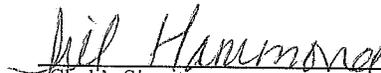
The appellant's submitted the change of value notice dated Sept. 17, 2014 with the petition as well as photo of acreage with cows. Mr. Finch called the BOE clerk on Oct. 22, 2014 and stated that he is only contesting the land value, leaving the building value at \$124,525. There was no other information submitted by the appellant.

The assessor representative submitted information to the board and the appellant. This information included map of the subject neighborhood, photo of house and shop, photo of out building, aerial photo of property and list of interior land sales and list of interior improved sales. Mr. Marks states that the appellants are not enrolled in the Current Use program at this time, but have been given the information. The home is in fair quality and average condition, however a -10% adjustment was made to the home based on the information provided by the homeowner as to the interior condition and completion.

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 November 20, 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 \$195,325, due to no clear, cogent or convincing evidence was received from the appellant. This is a larger parcel than normal for Cascade Valley and sales support this value.

Dated this 2nd 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 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: Dennis & Jill Rudek

Parcel Number(s): 312647000

Assessment Year: 2014

Petition Number: 2014-72

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>194,000</u>
<input type="checkbox"/> Improvements	\$	<u>253,250</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>447,250</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>194,000</u>
<input type="checkbox"/> Improvements	\$	<u>253,250</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>447,250</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 January 15, 2015 before the Board of Equalization. The appellants, Dennis & Jill Rudek, were not in attendance at the hearing and the Assessor's office was represented by Jeffrey Marks, Chief Appraiser.

The Assessor valued the property at \$447,250 for the 2014 assessment year. The owners appealed, asserting a value of \$371,590.

The subject property is located at 8301 Scott Rd. NE in Moses Lake, Washington. Subject is a 1.04 acre parcel on the shores of Moss Lake with 178 feet of frontage per the recorded short-plat. The home was built in 2004 and features 2,701 sq ft which contains 2 bedrooms and 2 full bathrooms. The property also has a 1,406 sq ft attached garage.

The appellant's submitted their petition, change of value notice dated Sept. 17, 2014, comparables provided by the county, 4 properties that are active listings, and 2 that were sold. They stated that land value increased more than 100%.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, aerial of subject property, photo of subject house, 10 sales, 4 properties compared to the subject and aerial photo of the subject with sales.

2014-72
Dennis & Jill Rudek
Parcel #312647000

Mr. Marks stated that sales of August 2014 were not used in calculating the value of the subject, only as support. There were 10 land sales (2 of which were 8/2014 sales) the 8 land sales were utilized to establish value. Main difference in land sales is the amount of water frontage as well as access to the site. Sales research indicated water frontage sold for \$1,000 per foot for the first 150 feet, then dropped to \$500 per foot. Mr. Marks explained the sales comparable analysis using 4 sales and comparing them to the subject and making adjustments to each sale making them comparable to the subject. Comp #1 indicated value was \$442,465, comp #2 indicated value was 442,325, Comp #3 indicated value was 366,855 and Comp #4 indicated value was \$462,380.

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 8, 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 \$447,250, due to comparable sales on page 9 of the Assessor's Answer show the value is justified.

Dated this 2nd 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 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: Oleg and Elena Tkachev

Parcel Number(s): 211812000

Assessment Year: 2014

Petition Number: 2014-18

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>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>171,355</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>199,355</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>133,860</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>161,860</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 January 15, 2015 before the Board of Equalization. The appellant, Oleg Tkachev, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$199,355 for the 2014 assessment year. The owners appealed, asserting a value of \$130,000.

The subject property is located at 20124 NW Cherry Rd. in Soap Lake, Washington. Subject property is a 1621 sq ft Boise Cascade modular home built in 1975 in 0.8 acre lot in Westmont acres. There is a 1400 sq ft minimally basement.

The appellant submitted information on 5 sales in the Soap Lake area. The property was purchased in Feb. 2014 for \$180,000. That amount also included the lot next door. Mr. Tkachev believes with this information, his value should be reduced. He stated that he cannot sell the lot next door because the shop is on the property line, but has not had a survey to verify this.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, aerial map with location of property, photo of the home, and sales of single family residences in Westmont Acres.

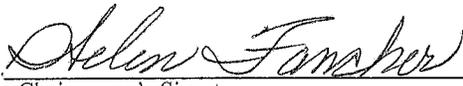
2014-18
Oleg Tkachev
Parcel #211812000

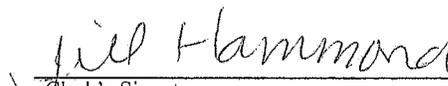
Ms. Catlin stated that if a survey shows that the shop straddles the lot line and cannot be sold separately, they would like that information for their records. She also stated that if the appellant merged the lots together, they could be valued and considered as one lot.

Ms. Catlin determined that after reviewing the appellant's information on the house, changes were made to the basement data which had been valued as partitioned finished instead of minimally finished. This changed the overall quality of the home from average to fair/average. All the sales used by the appellant, were also included in the sales grid provided.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$161,860. This change is recommended due to new findings regarding the quality of the home and minimally finished basement.

Dated this 2nd 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 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: Oleg and Elena Tkachev

Parcel Number(s): 211820000

Assessment Year: 2014

Petition Number: 2014-19

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>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,685</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>33,685</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,685</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>33,685</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 January 15, 2015 before the Board of Equalization. The appellant, Oleg Tkachev, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$33,685 for the 2014 assessment year. The owners appealed, asserting a value of \$20,450.

The subject property is located on NW Cherry Rd. in Soap Lake, Washington. Subject property is a 0.8 acre lot in Westmont acres. There is a 864 sq ft shop built in 1980 on the lot. The subject was purchased in Feb. 2014 with the adjacent parcel for \$180,000. Although the two parcels sold together they have to be valued as two separate entities.

The appellant submitted information on 5 sales in the Soap Lake area. The property was purchased in Feb. 2014 for \$180,000, which included the main lot with the home and this subject lot. Mr. Tkachev believes with the information he provided, his value should be reduced. He stated that he cannot sell the subject lot because the shop is on the property line, but has not had a survey to verify this.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, aerial map with location of property, photo of the home, and sales of small acreage vacant land sales in the Soap Lake area.

2014-19
Oleg Tkachev
Parcel #211820000

Ms. Catlin discussed the 5 land sales that were used to justify this value.

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 5, 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 \$33,684, due to vacant land sales support the value although they are older sales.

Dated this 2nd day of February, (year) 2015

Aileen Fancher
Chairperson's Signature

Bill 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.

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)