

Order of the Grant County

Board of Equalization

Property Owner: Gregory Smith

Parcel Number(s): 021688459

Assessment Year: 2014

Petition Number: 2014-16

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>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>30,000</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 January 16, 2015 before the Board of Equalization. The appellant, Gregory Smith, 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 \$36,000 for the 2014 assessment year. The owners appealed, asserting a value of \$30,000.

The subject property is located at 217 Davidson Blvd N. in Desert Aire. Subject property is a .50 acre vacant parcel in Desert Aire, Division 9. The subject does not have a septic onsite. Water is served through a community well. Power is at the road. The subject was purchased in 2008 for \$52,000. Prior years assessed value was at \$45,000 with a downward adjustment of 40% for the current year.

The appellant provided 3 sales, these sales were .50 to .52 acres and sold for \$30,000 in the past 3 years as indicated on the petition and are in the same neighborhood as the subject parcel.

The assessor representative submitted information to the appellant and the board. This information included map of subject neighborhood, aerial of subject, 11 sales from subject neighborhood (that also included 3 sales from the appellant). Ms. Catlin indicated that the sales the appellant used were valid, but with Mass Appraisal, parcels are valued as a whole neighborhood.

2014-16
Gregory Smith
Parcel #021688459

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. The 3 sales submitted by the appellant were in the subject neighborhood and support the appellants value which sufficiently proved the assessor was in error.

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

Aelen Fancher
Chairperson's Signature

Jill 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: Jose & Norma Meza

Parcel Number(s): 161430000

Assessment Year: 2014

Petition Number: 2014-17

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>41,580</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>41,580</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>41,580</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>41,580</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 16, 2015 before the Board of Equalization. The appellants, Jose and Norma Meza, 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 \$41,580 for the 2014 assessment year. The owners appealed, asserting a value of \$20,000.

The subject property is located at 3757 Rd E NE, Moses Lake, Washington. Subject is a 5 acre parcel of vacant land in the Mae Valley area. The site has power, water, and a septic system. The subject was purchased by the appellant 8/19/2013 for \$50,000.

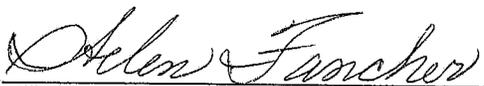
The appellant submitted their petition on June 30, 2014. They indicated on the petition the reason for the appeal was that the property has not changed for the value of property to go up. The property is still the same as before. They appellants also submitted their change of value notice dated October 11, 2013.

The assessor representative submitted information to the board and the appellants. This information included map of the subject neighborhood, aerial view of the subject, sales of vacant land in subject neighborhood, map with sales, and copy of subject listing. The listing shows there are three buildings on the property, these were not valued. Ms. Catlin indicated that there was a 10% decrease to the value due to the gravel road.

2014-17
Jose & Norma Meza
Parcel #161430000

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 Dec. 9, 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 \$41,580 due to no clear, cogent or convincing evidence was received by the appellant to warrant a change in value.

Dated this 2nd 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: Patrick & Jeri Amstutz

Parcel Number(s): 312574000

Assessment Year: 2014

Petition Number: 2014-13

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>32,635</u>
<input type="checkbox"/> Improvements	\$	<u>78,085</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>110,720</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>70,275</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>87,275</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 16, 2015 before the Board of Equalization. The appellant, Patrick Amstutz, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$110,720 for the 2014 assessment year. The owners appealed, asserting a value of \$57,000.

The subject property is located at 5247 NW Meadows Loop outside Ephrata, Washington. Subject property is a 1890 sq. ft. Fleetwood doublewide manufactured home constructed in 2007. The home has three bedrooms and two bathrooms. There is no garage or shop. The home is considered to be average quality and average condition. The residence sits on 4.87 acres adjacent to Tommer Construction gravel business.

The appellant stated that they purchased two parcels of land in 2006. They are zoned rural residential. The land was sage and grasses and was previously a sheep ranch. They had a view of the Cascades and the mountains to the west. Now their view is a huge rock pile, a gravel pit, commercial trucks and equipment. A commercial gravel pit is now in business. They are exposed to loud noise from numerous trucks and heavy equipment crushing rocks and loading gravel. When the equipment is operating, their home is shaken. Everything is covered with dust which has aggravated health issues to the family. Sometimes they operate 24/7. If they knew this was going to be used that way, they would not have purchased the property. He feels that the addition of the gravel pit was not taken into consideration when the property was assessed.

The assessor representative submitted information to the board and the appellant. This information included neighborhood map, aerial of surrounding parcels, aerial of subject, photo of subject, and sales of manufactured homes south of Ephrata. Ms. Catlin stated that a 5% negative adjustment has been applied to the land to reflect a potential negative impact of the gravel pit. She also physically inspected the subject on 10/24/14 and agree with the appellant that the view from the subject has been impaired. Although the land adjacent to this property was purchased in 2000 by the gravel pit company, Tommer did not construct their shop until 2008 after the appellants placed their home. The impact of the gravel pit appears to warrant an adjustment of value. It is recommended that a 10% adjustment be subtracted from the home for external obsolescence.

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 \$87,275 due to the surrounding property was an inactive gravel pit when the appellant purchased the property and the gravel pit is growing and the pit owner is continuing to acquire surrounding land and economic obsolesce that was not visible at the time of purchase.

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

Aileen Fincher
Chairperson's Signature

Neil Hammond
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Grant County

Board of Equalization

Property Owner: Patrick & Jeri Amstutz

Parcel Number(s): 312575000

Assessment Year: 2014

Petition Number: 2014-14

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>32,635</u>
<input type="checkbox"/> Improvements	\$	<u>147,015</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>179,650</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>127,015</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>144,015</u>

This decision is based on our finding from:

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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 16, 2015 before the Board of Equalization. The appellant, Patrick Amstutz, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$179,650 for the 2014 assessment year. The owners appealed, asserting a value of \$92,000.

The subject property is located at 5246 NW Meadows Loop outside Ephrata, Washington. Subject property is a 2079sq. ft. Fleetwood doublewide manufactured home with a tag along constructed in 2006. The home has three bedrooms and two bathrooms. There is a 576 sq. ft. detached garage also constructed in 2007 and a 1800 sq. ft. shop constructed in 2008. The home is considered to be average/good quality and average condition. The residence sits on 4.87 acres adjacent to Tommer Construction land but does not face that direction. The view at this time does not appear to be compromised.

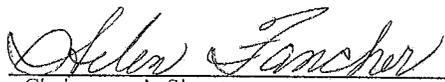
The appellant stated that they purchased two parcels of land in 2006. They are zoned rural residential. The land was sage and grasses and was previously a sheep ranch. They had a view of the Cascades and the mountains to the west. Now their view is a huge rock pile, a gravel pit, commercial trucks and equipment. A commercial gravel pit is now in business. They are exposed to loud noise from numerous trucks and heavy equipment crushing rocks and loading gravel. When the equipment is operating, their home is shaken. Everything is covered with dust which has aggravated health issues to the family. Sometimes they operate

24/7. If they knew this was going to be used that way, they would not have purchased the property. He feels that the addition of the gravel pit was not taken into consideration when the property was assessed.

The assessor representative submitted information to the board and the appellant. This information included neighborhood map, aerial of surrounding parcels, aerial of subject, photo of subject, and sales of manufactured homes south of Ephrata. Ms. Catlin stated that a 5% negative adjustment has been applied to the land to reflect a potential negative impact of the gravel pit. The impact of the gravel pit appears to warrant an adjustment of value. It is recommended that a 5% adjustment be subtracted from the home for external obsolescence.

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 \$144,015 due to the surrounding property was an inactive gravel pit when the appellant purchased the property and the gravel pit is growing and the pit owner is continuing to acquire surrounding land and economic obsolesce that was not visible at the time of purchase.

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


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Aaron & Kelly Raap

Parcel Number(s): 211170000 – CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-67

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>143,385</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>143,385</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>105,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>105,900</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 16, 2015 before the Board of Equalization. The appellant, Aaron Raap, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Ag Appraiser.

The Assessor valued the property at \$143,385 for the 2014 assessment year. The owners appealed, asserting a value of \$35,025.

The subject property is located on Dodson Rd, Ephrata, Washington. Subject property is 77.5 gross acres (3.9 ac right of way) 63 circle irrigated acres.

Chairperson Helen Fancher excused herself from this hearing. Larry Williamson will act as chair.

The appellant's appealed stating that the farm land in question is extremely rocky ground. He farms no-till timothy to plant a crop without disturbing the rocks. He cannot grow root crops on this parcel. Mr. Raap stated the he gets 7 ton acre yield of hay. He did not complete the section of the appeal on land and crop information (he felt that it was not appropriate to ask his neighbors about their leases).

The assessor representative submitted information to the appellant and the board. This information included consolidated lease report by area and soil types, 2014/2015 current use value circle system in farm units Block 89N & E.

2014-67
Aaron & Kelly Raap
Parcel #211170000

Ms. Womack explained the current use system. Ms. Womack also stated that the current use calculation is based on ground rents according to Washington State Law. She did request history and yield of the crops on this parcel, but did not receive anything from the appellant. Ms. Womack calculated that if Mr. Raap gets 7 ton acre yield of hay then his current use value would be: \$16,075/acre for 7 ton yield = \$105,900.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$105,900. This is based on the recommendation of the ag appraiser due to 7 ton acre yield as stated by the appellant. There was no support for additional reduction.

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

Larry Wilkin
Vice Chairperson's Signature

Jill 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: Aaron & Kelly Raap

Parcel Number(s): 211167000 – CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-66

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>262,785</u>
<input type="checkbox"/> Improvements	\$	<u>82,575</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>345,360</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>226,605</u>
<input type="checkbox"/> Improvements	\$	<u>82,575</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>309,180</u>

This decision is based on our finding from:

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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 16, 2015 before the Board of Equalization. The appellant, Aaron Raap, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Ag Appraiser.

The Assessor valued the property at \$345,360 for the 2014 assessment year. The owners appealed, asserting a value of \$64,870.

The subject property is located at 2967 Rd. 9 NW, Ephrata, Washington. Subject property is 160.8 gross acres (11.4 ac right of way) 115 circle irrigated acres.

Chairperson Helen Fancher excused herself from this hearing. Larry Williamson will act as chair.

The appellant's appealed stating that the farm land in question is extremely rocky ground. He farms no-till timothy to plant a crop without disturbing the rocks. He cannot grow root crops on this parcel. Mr. Raap stated the he gets 7 ton acre yield of hay. He did not complete the section of the appeal on land and crop information (he felt that it was not appropriate to ask his neighbors about their leases).

The assessor representative submitted information to the appellant and the board. This information included consolidated lease report by area and soil types, 2014/2015 current use value circle system in farm units Block 89N & E.

2014-66
Aaron & Kelly Raap
Parcel #211167000

Ms. Womack explained the current use system. Ms. Womack also stated that the current use calculation is based on ground rents according to Washington State Law. She did request history and yield of the crops on this parcel, but did not receive anything from the appellant. Ms. Womack calculated that if Mr. Raap gets 7 ton acre yield of hay then his current use value would be: \$16,075/acre for 7 ton yield = \$226,605.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$309,180. This is based on the recommendation of the ag appraiser due to 7 ton acre yield as stated by the appellant. There was no support for additional reduction.

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

Larry William
Chairperson's Signature

Jill Hammond
Clerk's Signature

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REV 64 0058 (6/9/14)