

Order of the Grant County

Board of Equalization

Property Owner: LeRoy & Benaya Allison

Parcel Number(s): 190743000 MARKET VALUE

Assessment Year: 2014

Petition Number: 2014-97

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>233,505</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>233,505</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>213,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>213,700</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 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$233,505 for the 2014 assessment year. The owners appealed, asserting a value of \$150,000.

The subject property is located on Rd. 1 SE, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 71.1 acres. 47 acres is valued as circle irrigated with Root 2 soil. There is 6.8 acres of right-of-way and 17.3 acres of unfarmed ground.

The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 53 has 41.5 irrigated acres. This number includes acres under the circle with the addition of the 50' end gun. Mr. Allison rents out farm unit 53 and 54. These units are irrigated with the same circle. He rents the land out for a total of 90 acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days. He estimated that he has 17.3 non-productive acres.

LeRoy & Benaya Allison
Parcel #190743000
Petition #2014-97

The assessor representative provided information to the board and the appellant. This information included aerial of the subject, list of sales utilized, and copy of request for lease information. Ms. Womack also sent a letter to Mr. Allison with irrigable area survey from Columbia Basin Project for Block 42 and aerial of the circle and explanation of why Columbia Basin Project acreages do not match Grant County's acreages. The appellant did not provide a copy of the lease so was not able to change the acreages. Market rate is \$4,600/per acre.

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 \$213,700. In oral testimony Mr. Allison stated he farms 41.5 irrigated acres. 5.5 acres was added to pasture ground for a total of 22.8 acres pasture at a value of \$1,000/acre.

Dated this 13th 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

REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: LeRoy & Benaya Allison

Parcel Number(s): 190743000 CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-98

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>108,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>108,010</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>108,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>108,010</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 January 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$108,010 for the 2014 assessment year. The owners appealed, asserting a value of \$85,047

The subject property is located on Rd. 1 SE, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 71.1 acres. 47 acres is valued as circle irrigated with Root 2 soil. There is 6.8 acres of right-of-way and 17.3 acres of unfarmed ground.

The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 53 has 41.5 irrigated acres. This number includes acres under the circle with the addition of the 50' end gun. Mr. Allison rents out farm unit 53 and 54. These units are irrigated with the same circle. He rents the land out for a total of 90 acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days. He estimated that he has 17.3 non-productive acres.

LeRoy & Benaya Allison
Parcel #190743000
Petition #2014-98

The assessor representative provided information to the board and the appellant. This information included consolidated lease report, request for lease and or crop information and calculation of current use rate based on typical ground rent. Ms. Womack also sent a letter to Mr. Allison with irrigable area survey from Columbia Basin Project for Block 42 and aerial of the circle and explanation of why Columbia Basin Project acreages do not match Grant County's acreages. Current use value is \$2,285/acre.

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 24, 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 \$108,010.

Dated this 13th 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: LeRoy & Benaya Allison

Parcel Number(s): 190744000 MARKET VALUE

Assessment Year: 2014

Petition Number: 2014-99

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>261,815</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>261,815</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>243,280</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>243,280</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 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$261,815 for the 2014 assessment year. The owners appealed, asserting a value of \$155,247.

The subject property is located on Rd. 1 SE, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 60.6 acres. 55 acres is valued as circle irrigated with Root 2 soil. There is 0.9 acres of right-of-way and 4.7 acres of pasture.

The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 54 has 48.2 irrigated acres. This number includes acres under the circle with the addition of the 50' end gun. Mr. Allison rents out farm unit 53 and 54. These units are irrigated with the same circle. He rents the land out for a total of 90 acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days.

LeRoy & Benaya Allison
Parcel #190744000
Petition #2014-99

The assessor representative provided information to the board and the appellant. This information included aerial of the subject, list of sales utilized, and copy of request for lease information. Ms. Womack also sent a letter to Mr. Allison with irrigable area survey from Columbia Basin Project for Block 42 and aerial of the circle and explanation of why Columbia Basin Project acreages do not match Grant County's acreages. The appellant did not provide a copy of the lease so was not able to change the acreages. Market rate is \$4,600/per acre.

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 \$243,280. In oral testimony Mr. Allison stated he farms 48.2 irrigated acres. 6.8 acres was added to pasture ground for a total of 11.5 acres pasture at a value of \$1,875/acre.

Dated this 13th day of February, (year) 2015

Debra Fenchel
Chairperson's Signature

Jel 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: LeRoy & Benaya Allison

Parcel Number(s): 190744000 CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-100

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>126,830</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>126,830</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>126,830</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>126,830</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 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$126,830 for the 2014 assessment year. The owners appealed, asserting a value of \$75,206.

The subject property is located on Rd. 1 SE, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 60.6 acres. 55 acres irrigated, 4.7 pasture and there is 0.9 acres of right-of-way.

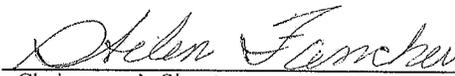
The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 54 has 48.2 irrigated acres. This number includes acres under the circle with the addition of the 50' end gun. Mr. Allison rents out farm unit 53 and 54. These units are irrigated with the same circle. He rents the land out for a total of 90 acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days. He estimated that he has 17.3 non-productive acres.

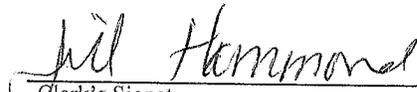
LeRoy & Benaya Allison
Parcel #190744000
Petition #2014-100

The assessor representative provided information to the board and the appellant. This information included consolidated lease report, request for lease and or crop information and calculation of current use rate based on typical ground rent. Ms. Womack also sent a letter to Mr. Allison with irrigable area survey from Columbia Basin Project for Block 42 and aerial of the circle and explanation of why Columbia Basin Project acreages do not match Grant County's acreages. Ms. Womack stated that current use values are based on farm ground rents.

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 24, 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 \$126,830.

Dated this 13th 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: LeRoy & Benaya Allison

Parcel Number(s): 190745000 MARKET VALUE

Assessment Year: 2014

Petition Number: 2014-101

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>293,765</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>293,765</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>284,075</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>284,075</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 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$293,765 for the 2014 assessment year. The owners appealed, asserting a value of \$194,663.

The subject property is located on South Frontage Road, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 83.5 acres. 50 acres is valued as circle irrigated with Root 2 soil. There is 0.5 acres of right-of-way and 33 acres of pasture.

The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 55 has 45.1 irrigated acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days.

LeRoy & Benaya Allison
Parcel #190745000
Petition #2014-101

The assessor representative provided information to the board and the appellant. This information included aerial of the subject, list of sales utilized, and copy of request for lease information. Ms. Womack also sent a letter to Mr. Allison with irrigable area survey from Columbia Basin Project for Block 42 and aerial of the circle and explanation of why Columbia Basin Project acreages do not match Grant County's acreages. The appellant did not provide a copy of the lease so was not able to change the acreages. Market rate is \$4,600/per acre.

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 \$284,075. In oral testimony Mr. Allison stated he farms 45.1 irrigated acres. 5 irrigated acres at \$2,985/acre and 32.9 acres of pasture at \$1,875/acre.

Dated this 13th day of February, (year) 2015

Selen Funcher
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: LeRoy & Benaya Allison

Parcel Number(s): 190745000 CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-102

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>122,965</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>122,965</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>122,965</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>122,965</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 30, 2015 before the Board of Equalization. The appellant, LeRoy Allison, was in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$122,965 for the 2014 assessment year. The owners appealed, asserting a value of \$81,483.

The subject property is located on South Frontage Road, near Warden, Washington. According to the Assessor's Office subject farm unit parcel has a gross acreage of 83.5 acres. 50 acres is valued as circle irrigated with Root 2 soil. There is 0.5 acres of right-of-way and 33 acres of pasture.

The appellant provided the change of value notice dated Sept. 17, 2014 with the petition. Mr. Allison also provided East Columbia Basin Irrigation District Parcel Inquiry Report for each parcel showing the irrigable acres and soil classification. He questions why the acreages from Columbia Basin Irrigation District and the County are different. Mr. Allison also provided at the hearing with permission from the BOE and the appraiser his calculations for each farm unit explaining how he derived at the irrigable acreage. The subject farm unit 55 has 45.1 irrigated acres. Mr. Allison explained that some areas of the unit does not produce because of air drainage and fewer growing days.

LeRoy & Benaya Allison
Parcel #190745000
Petition #2014-102

The assessor representative provided information to the board and the appellant. This information included consolidated lease report, request for lease and/or crop information and calculation of current use rate based on typical ground rent. Current use is based on rent at \$268/acre per the assessor consolidated lease report.

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 24, 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 \$122,965, based on current use rate.

Dated this 13th day of February, (year) 2015


Chairperson's Signature


Clerk's Signature

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REV 64 0058 (6/9/14)