

Order of the Grant County
Board of Equalization

Property Owner: Craig & Cheryl Dorsing

Parcel Number(s): 090467001

Assessment Year: 2014

Petition Number: 2014-59

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>105,655</u> |
| <input type="checkbox"/> Improvements | \$ | <u>318,800</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>424,455</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>105,655</u> |
| <input type="checkbox"/> Improvements | \$ | <u>221,725</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>327,380</u> |

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on February 20, 2015 and continued to March 12, 2015 before the Board of Equalization. The appellant, Craig Dorsing, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$424,455 for the 2014 assessment year. The owners appealed, asserting a value of \$409,275.

The subject property is located at 4120 W. Lakeshore Drive in Moses Lake, Washington. Subject is a waterfront residence sited on .53 acre parcel in the south peninsula of Moses Lake.

The appellant's believe they have been paying property taxes on incorrect square footage. Because Mr. Dorsing did not have blue prints for the home, he went to the City of Moses Lake city records and obtained a copy of the original building permits. These indicated the original house in 1978 was 1700 sq. ft. with the basement being 720 sq. ft. In 1995 there was an addition to the house, new sq. ft. is 4176. Since 1995 there have been no additions made to the home. Mr. Dorsing provided Moses Lake Building Dept. receipt and application and copy of tax sifter information stating the square footage of the house according to the county is 5676. He believes he has been paying 26.43% too much for the square footage of the house.

The assessor representative submitted information to the board and the appellant. This information contained map of subject neighborhood, aerial view of the subject, sketch of the subject with square footage, and sales in the Moses Lake area. After receiving the appellant's petition, Ms. Catlin contacted Mr. Dorsing indicating that there were potential errors in the square footage of the home and asked for permission to re-measure the residence. Mr. Dorsing indicated that there was a storage area that was not part of the living area, but had been included in the square footage. It was also indicated that it would be difficult to ascertain how much of the building that applied to, however at that time of the conversation, due to health considerations of Mr. Dorsing, Ms. Catlin would not be able to do an onsite inspection of this portion of the building. Ms. Catlin talked with the Assessor about the situation and it was suggested that the BOE hearing be postponed until Ms. Catlin could re-measure the appropriate areas at Mr. Dorsing's convenience. Mr. Dorsing declined and asked that the scheduled hearing go forward.

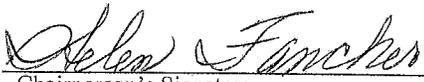
Ms. Catlin stated that the exterior of the home should be re-measured, because she knows that is wrong and needs to be corrected by being re-measured.

Chairman, Helen Fancher, suggested this hearing be continued until the Assessor's office could re-measure the home at Mr. Dorsing's convenience.

The hearing was continued on March 12, 2015. Ms. Catlin stated that the house was re-measured from the outside and substantial errors were found on the ground floor and 2nd floor of the home.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$327,380 for 2014/2015. This value will also be changed to go back 3 years as the law allows.

Dated this 17th day of March, (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.

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Distribution: • Assessor • Petitioner • BOE File

Order of the Grant County
Board of Equalization

Property Owner: Roger & Eileen Martinez

Parcel Number(s): 120141000

Assessment Year: 2014

Petition Number: 2014-95

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>59,450</u> |
| <input type="checkbox"/> Improvements | \$ | <u>189,335</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>248,785</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>59,450</u> |
| <input type="checkbox"/> Improvements | \$ | <u>189,335</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>248,785</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 March 12, 2015 before the Board of Equalization. The appellants, Roger and Eileen Martinez, 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 \$248,785 for the 2014 assessment year. The owners appealed, asserting a value of \$176,215.

The subject property is located at 511 SE Potato Hill Rd., Moses Lake, Washington. Subject is a two story 2960 sq. ft. residence built in 1986 with 3 bedrooms, 2 bathrooms and an attached 1192 sq. ft. garage. The home is located on 2.89 irrigated acres.

The appellant's provided two comparables for the Assessor's office and board to review. Comparison #1 is 3,249 sq. ft. and built in 1988; Comparison #2 is 2,960 sq. ft. and built in 1986. The appellants provided tax sifter information and photo of the comparables.

The assessor representative submitted information to the board and the appellant. This information included map of subject neighborhood, aerial photo of the subject, exterior photo of the subject, sketch of the subject and 10 sales comparables and map with sales. Ms. Catlin stated that comparable sale #1 from the appellant

was not considered by the Assessor's office as a valid sale because it was a bank sale. Comparable #2 from the appellant is a sale pending, not a sale, also #2 is 1,174 sq. ft. finished and the rest is unfinished, listing price of \$200,000.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated January 23, 2015, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$248,785, due to the comparables supplied by the appellants could not be used as evidence to reduce the value by the assessor or the board. One was a bank sale and the other was a listing with sale pending. The assessor had multiple arms-length transactions to use as comparables.

Dated this 17th day of March, (year) 2015

Debra Fincher
Chairperson's Signature

Bill Hammond
Clerk's Signature

| NOTICE |
|--|
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Order of the Grant County
Board of Equalization

Property Owner: Arland & Kimberly Hansen
 Parcel Number(s): 191165003
 Assessment Year: 2014 Petition Number: 2014-123

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>11,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>254,370</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>265,370</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>11,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>254,370</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>265,370</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 March 12, 2015, before the Board of Equalization. The appellants, Arland and Kimberly Hansen, were not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$265,370 for the 2014 assessment year. The owners appealed, asserting a value of \$216,000.

The subject property is located at 23833 SE Rd. 7, Warden, Washington. Subject home is a two story, 3406 sq. ft. residence built in 1982, with Stucco exterior and wood shake roof with 4 bedrooms, 2.5 bathrooms and 752 sq. ft. attached garage. There is also a storage area that was built onto with a hobby room on one end and a storage addition on the other for a total of 1088 sq. ft. The home is on .44 acres about 4 miles from Warden.

The appellant's stated in the petition that no remodel or improvements have been made to the property since purchase in 2004. According to the petition the purchase amount was \$165,000. The appellants stated in the petition that no existing rural homes within miles of the property have been bought or sold. No new homes have been built. Comparables only exist greater than 15 miles.

The assessor representative submitted information to the board and the appellants. This information included map of subject neighborhood, aerial view of the home, exterior photo of the home, exterior photo of storage/hobby room, sketch of floor plan, 8 sales and map with sales. Ms. Catlin stated that sales 1, 2, 3, and 6 are in the subject neighborhood. No home sold with similar square footage as the subject. The subject land is valued at the lowest rural rate at \$11,000 for .44 acres. A letter was sent to the appellants asking for more information on the home, no reply was received.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated January 28, 2015, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$265,370, because the appellants did not present clear, cogent or convincing evidence that the Assessor's value was in error.

Dated this 17th day of March, (year) 2015


Chairperson's Signature


Clerk's Signature

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