

Order of the Grant County
Board of Equalization

Property Owner: Susana Aguilar Barrales
Parcel Number(s): 030477031
Assessment Year: 2015 Petition Number: 2015-1

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>20,125</u>
<input type="checkbox"/> Improvements	\$	<u>209,805</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>229,930</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>20,125</u>
<input type="checkbox"/> Improvements	\$	<u>178,335</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>198,460</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, 2015, true and fair market value. A hearing was held on December 17, 2015 before the Board of Equalization. The appellant, Susan Aguilar Barrales, was not in attendance at the hearing and the Assessor's office was represented by Melissa Hortiz, Chief Appraiser.

The Assessor valued the property at \$229,930 for the 2015 assessment year. The owners appealed, asserting a value of \$121,660.

The subject property is located at 305 Saddle Mountain Drive, Mattawa, Washington. Subject is a 2 story single family home built in 2006. The first floor has 1462 sf with 728 sf attached garage and the second floor has 1602 sf. Total sf of living area is 3064.

The appellant stated that house hasn't changed for the last 3 years and its value went too high. \$76,000 more than one year.

The assessor representative submitted information to the board and the appellant. This information included neighborhood map, exterior photo of home, sketch of home, single family sales in Mattawa, Warden and Royal City.

Construction on the home started in 2006. At that time it was considered 48% complete, so 52% of the value was missing due to incomplete construction. The appraiser returned 3/2009 and noted that there had been no further progress on the home. It remained on the tax rolls as 48% complete.

In 2011 the percent increase went from 48% to 50% complete. It remained at 50% for 2012, 2013, and 2014 tax rolls. The same appraiser was on site again in 2014 for the 2015 tax roll. His notes state that he talked to the owner and that now the home was 100% complete, not 50%. At that time the improvement value of the home went from \$93,660 to \$178,335, with land value the total was \$198,460 which is the value the appellant originally protested. A minus 15% adjustment had been applied in 2014/2015 tax year and this has now been removed for 2015 tax roll.

Ms. Hortiz feels that the home is over built for the Mattawa area and recommends a 15% reduction on the improvement value due to economic obsolescence.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$198,460.

Dated this 8th day of January, (year) 2016

Ray Mann
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.

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