

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

Property Owner: Victor Fuller
 Parcel Number(s): 190388000
 Assessment Year: 2015 Petition Number: 2015-114

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>34,700</u>
<input type="checkbox"/> Improvements	\$	<u>57,095</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>91,795</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>34,700</u>
<input type="checkbox"/> Improvements	\$	<u>57,095</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>91,795</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 January 7, 2016 before the Board of Equalization. The appellant, Victor Fuller, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$91,795 for the 2015 assessment year. The owners appealed, asserting a value of \$81,400.

The subject property is located at 9332 Rd. M NE in Moses Lake, Washington. Subject is a 7.3 acre parcel. The house was built in 1955, and has 1303 sq. ft. There is also a shed/garage.

The appellant stated he was appealing because of the amount of the increase in value in one year. There were no improvements made.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, exterior photo of the subject and photo of shed/garage and 3 sales from the subject neighborhood and 5 additional sales from older homes in suburban Moses Lake. Ms. Catlin stated that there have been no sales provided by the appellant to justify his assessment request. Ms. Catlin also clarified that "improvement" means what is standing on the property, not what improvements have been made.

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 3, 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 \$91,795. No support was received from the appellant to justify a decrease in value.

Dated this 11th day of February, (year) 2016

Gary Mann
Chairperson's Signature

Jill 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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