

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

Property Owner: Richard Penhallurick  
Parcel Number(s): 120175109  
Assessment Year: 2015 Petition Number: 2015-126

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>34,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>25,000</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, 2015, true and fair market value. A hearing was held on December 10, 2015, before the Board of Equalization. The appellant, Richard Penhallurick, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$34,000 for the 2015 assessment year. The owners appealed, asserting a value of \$25,000.

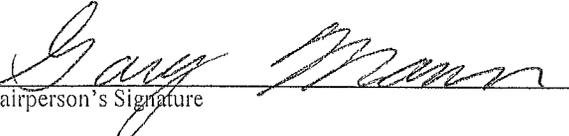
The subject property is located at 7957 Grove Rd. NE, Lot #13 in Moses Lake, Washington. Subject property is 0.5 acre.

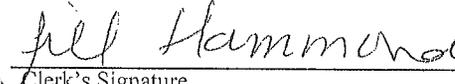
The appellant stated that he is selling six parcels in this development for \$25,000. He is in the process of closing one sale at this time and another one will close when the project starts. There is also an offer on a third lot. Mr. Penhallurick stated that there is a lot directly across the street, with the same width, larger depth and was appraised at \$30,000 for one acre. There is water and power to the lots.

The assessor representative submitted information to the board and the appellant. This information included map of subject neighborhood, individual parcels with appeal numbers, 8 sales for interior vacant lot sales and map of Grove Estates Phase One. Ms. Catlin stated that she cannot address the sale of the lot across the street, as she does not have that information.

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 \$25,000. The appellant sold one property for \$25,000 in 2013 and is willing to sell other lots for \$25,000.

Dated this 18<sup>th</sup> day of December, (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](http://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**

REV 64 0058 (6/9/14)