

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

Property Owner: Richard Penhallurick  
Parcel Number(s): 121075100  
Assessment Year: 2015 Petition Number: 2015-129

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>286,625</u>
<input type="checkbox"/> Improvements	\$	<u>429,180</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>715,805</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>286,625</u>
<input type="checkbox"/> Improvements	\$	<u>429,180</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>715,805</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 \$715,805 for the 2015 assessment year. The owners appealed, asserting a value of \$619,180.

The subject property is located at 2468 Elgin Rd. NE, Moses Lake, Washington. Subject is a residence that was built in 2006. The first floor has 3876 sf, basement has 3873 sf with 1500 sf finished. The original plat shows 3.61 acres of waterfront land, however with a boundary line adjustment the land is now 3.1 acres.

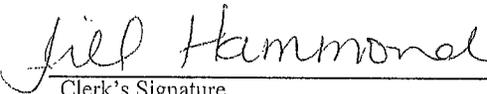
The appellant stated in the petition that he has the equivalent of 1 ½ lakefront lots because of buffer areas. It is a large lot and difficult to compare with other lots in Moses Lake. There is a 100' buffer zone on all but 286'. Mr. Penhallurick orally stated other sales in the area, but did not provide information.

The assessor representative submitted information to the board and the appellant. This information included neighborhood map, sketch of residence, exterior photo of residence, exterior photo of shop, aerial photo of property and 10 vacant waterfront land sales in the Cascade Valley, and improved waterfront sales in the Cascade Valley and greater Moses Lake area and two sales from Trinidad area.

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 October 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 \$715,805, due to the appellant stated there were sales in Moses Lake area that could be used to justify his case, but nothing was submitted in writing to the board.

Dated this 18<sup>th</sup> day of December, (year) 2015

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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**

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