

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

Property Owner: Brooke Thomsen, Carole E. Thomsen, Deborah L. Thomsen-Koehnenn  
 Parcel Number(s): 200860000  
 Assessment Year: 2015 Petition Number: 2015-143

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>286,005</u>
<input type="checkbox"/> Improvements	\$	<u>116,135</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>402,140</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>286,005</u>
<input type="checkbox"/> Improvements	\$	<u>116,135</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>402,140</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 28, 2016, before the Board of Equalization. The appellant, Carole Thomsen, et. Al. was represented their her sister, Brooke Thomsen. Brooke Thomsen was in attendance at the hearing and the Assessor's office was represented by Penny Womack.

The Assessor valued the property at \$402,140 for the 2015 assessment year. The owners appealed, asserting a value of \$254,135.

The subject property is located on Rd. P in Quincy, Washington. Subject is a 58.8 gross acre farm unit including 3.6 acres irrigation right-of-way and a 5 acre home site/building area.

The appellant's submitted a letter on December 9, 2015 stating that all five units in question are farmed as one farm/entity. Brooke Thomsen stated that she talked with Ms. Womack and Ms. Womack stated that the previous appraiser did not use the proper current use rate. When changing the rate, it increased the market value. Ms. Thomsen stated that the new rate should have been graduated into effect and they should have gotten correspondence. Ms. Thomsen was told that the calculation process takes into consideration the soil classification of each individual unit. They requested a description or definition of the various soil classifications that were use. They were informed that there was not a simple definition that could be provided for the three soil types found on our units (Root 1, 2 and Hay) as classifications come from a soil survey that was completed by WSU which was too thick to send. It seems ludicrous that the Assessor's office is unable to provide a clear explanation of the information and process used to calculation current rate

values. Ms. Thomsen stated that she thought they were appealing the current use value, not the market value, which is the petition she found on the website. The appellants did provide 2 sales with the petition. Ms. Thomsen stated they have rented to the same farmer for 16 years and the rents have been the same.

The assessor representative submitted information to the board and the appellant. This information included the subject neighborhood map, aerial photo of the subject and sales for two types of hay ground. These sales were used to calculate the 2015 market value.

Ms. Womack stated that ground rent per soil price is used to calculate the rate. When she started to review this, the ground rents were 30 years old. Ground rents are personal income and cannot be disclosed to other individuals other than employees of the Assessor's Office.

The appellant provided two sales, which were sold to USDA, so they may have been repo sales.

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 9, 2015, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics.

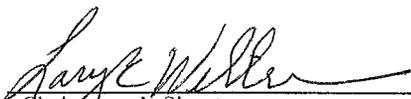
Therefore, the Assessor's value is sustained at \$402,140, due to price per acre used by the Assessor is in line with all recent sales that were shown on Exhibit 1 submitted by the Assessor for each parcel.

Assessor price per acre: \$4,864.03; Appellant price per acre: \$2,346.93.

This parcel had been missed in the last inspection cycle (as stated by the Assessor) that is why the value was not changed until the current inspection and the reason for the large increase.

Commercial sales were not included in this analysis. The Board recommends in the future the appellant appeal on the market value and current use value, using current use form and real property appeal forms. Also, in the future, if there are questions regarding the appeal forms or appeal process, please contact the Board of Equalization Clerk for clarification.

Dated this 1<sup>st</sup> day of February, (year) 2016

  
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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