

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

Property Owner: Short Stop Food and Fuel Inc  
 Parcel Number(s): 041044000  
 Assessment Year: 2015 Petition Number: 2015-164

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>23,485</u>
<input type="checkbox"/> Improvements	\$	<u>836,970</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>860,455</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>23,485</u>
<input type="checkbox"/> Improvements	\$	<u>836,970</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>860,455</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 February 25, 2016, before the Board of Equalization. The appellant, Paul Jhutti, 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 \$860,455 for the 2015 assessment year. The owners appealed, asserting a value of \$559,284.

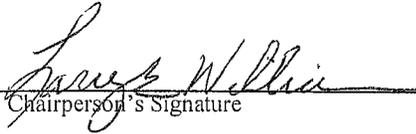
The subject property is located at 223 SE F St., in Quincy, Washington. Subject is a 4,917 sf mini-mart convenience store with gas station.

The appellant's stated in the petition the reason for appealing was in it is too high compared to the local increased percentage of properties. The petition was marked complete, and did not plan to submit any additional documentary evidence.

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject neighborhood, Sales comparison approach with 4 sales of gas stations in the area. Ms. Hortiz stated that two letters were sent to the appellants requesting income and expense information. Because no response was received, Ms. Hortiz used the sales comparison approach when justifying the value of this property.

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 January 11, 2016, 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 \$860,455, due to no evidence was received from the appellant to justify a change in value and the appellant failed to provide income and expense statements to prove the assessor was in error.

Dated this 10<sup>th</sup> day of March, (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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**Distribution: • Assessor • Petitioner • BOE File**

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