

Order of the Grant County

Board of Equalization

Property Owner: Clark and Jaqueline Perman

Parcel Number(s): 010576000

Assessment Year: 2015

Petition Number: 2015-167

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>8,750</u>
<input type="checkbox"/> Improvements	\$	<u>19,510</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>28,260</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>8,750</u>
<input type="checkbox"/> Improvements	\$	<u>17,340</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>26,090</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 15, 2016, before the Board of Equalization. The appellants, Clark and Jaqueline Perman, were not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$28,260 for the 2015 assessment year. The owners appealed, asserting a value of \$26,090.

The subject property is located at 123 W Grand in Electric City, Washington. Subject is a 800 sq. ft. 1971 preHUD New Moon Manufactured home, with a 616 sq. ft. addition, for a total of 1416 sq. ft. living area. The complete dwelling is considered to be fair quality and average condition for its age. An appraiser was on site in 2009 and it was noted that there were new windows in the manufactured home. The appellant purchased the home in 2005 for \$20,000.

The appellant's stated in their petition the reason for the appeal is there have been no improvements on this property except replacing broken windows and door in 2005. There has been no known sales of real property in this area. It is a low income area. Since 2007 Electric City does not even require building permit to replace or fix windows, it was not an improvement. Mrs. Perman also submitted photos showing disrepair of the home.

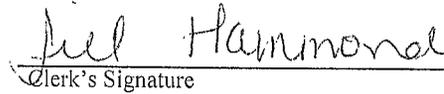
The assessor representative submitted information to the board and the appellant. This information included Electric City neighborhood map, exterior photos of the mobile home, sketch of the mobile home, and 6

sales. Ms. Catlin stated that after reviewing the photos that were submitted by the appellant, it is not average condition at this time and would be fair to lower to the appellants requested value of \$26,090. The condition should be noted as low quality instead of average quality.

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 \$26,090. The condition of the mobile home should be low quality instead of average quality.

Dated this 29th day of January, (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 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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