

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: D&S MHP, LLC – Barbara Bradshaw
Parcel Number(s): 312872000
Assessment Year: 2015 Petition Number: 2015-176

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>168,545</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>168,545</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>168,545</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>168,545</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 March 10, 2016 before the Board of Equalization. The appellant, Barbara Bradshaw, 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 \$168,545 for the 2015 assessment year. The owners appealed, asserting a value of \$114,000.

The subject property is located at Road 10.5 NW, Quincy, Washington. Subject property is a 4.01 acre tract of land within the city limits of Quincy is zoned industrial. The parcel is currently being used for agricultural purposes and is in the Current Use Program with a current use land value of \$10,545.

The appellant stated in the petition the reason for appealing was: I could find no sales in the area that compared. 28 acres of our land was listed for 6 months last year at \$600,000 with no offers. The adjoining [sic] property was sold contingent, but sale failed due to lack of demand in the RE market. Farming value is about \$2500 per acre. Other issues relevant to your case: Crime in the Quincy area.

The appellant did not submit any additional evidence or any sales. The appellant did provide with the petition a Request for Waiver of Filing Deadline, dated October 21, 2015, stating she was out of the country from Sept. 2 – 28th, 2015.

The assessor representative submitted information to the board and the appellant. This information contained Quincy zoning map, 11 sales comparisons of industrial land sales.

Ms. Hortic provided the Board with a colored map showing the location of each parcel that is being discussed today.

The subject is currently valued at development potential rates instead of industrial rates like it should be. If valued correctly at the industrial rates, the value would be \$207,345. Since this is an error of the Assessor's Office, the recommendation to the BOE is to sustain the current value for the 2015 assessment year. This error will be corrected going forward.

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 6, 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 \$168,545. No clear, cogent or convincing evidence was received to prove the assessor was in error.

Dated this 22nd 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 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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