

Order of the Grant County

Board of Equalization

Property Owner: Tuttle Orchards Co., Inc. – Fred Tuttle

Parcel Number(s): 151218001

Assessment Year: 2015

Petition Number: 2015-178

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>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</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, Fred Tuttle, was in attendance at the hearing and the Assessor's office was represented by Sabrina Strong.

The Assessor valued the property at \$36,000 for the 2015 assessment year. The owners appealed, asserting a value of \$10,000.

The subject property is located north of Road 13 NW between Adams Rd. and Rd. K NW. Subject is 80 acres which is undeveloped.

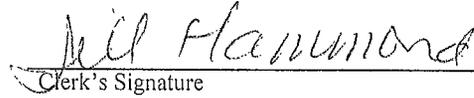
The appellant submitted a letter to the Board of Equalization that was received with the petition. This letter stated that the subject property does not compare well with the properties that were given to him by Ms. Strong. He also stated in the letter that the availability of water is a problem in this area. When Mr. Tuttle arrived at the hearing, he stated that he is in agreement with the current value of the property.

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject and list of sales in the area. Ms. Strong explained the sales that occurred in the area.

The Board agrees with the Assessor's office and the Appellant, therefore, the value will remain at \$36,000.

Dated this 1st 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 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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