

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

Property Owner: Paul Glasco  
 Parcel Number(s): 191291000 - Current Use  
 Assessment Year: 2015 Petition Number: 2015-22

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>122,510</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>122,510</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>122,510</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>122,510</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, current use value. A hearing was held on March 10, 2016 before the Board of Equalization. The appellant, Paul Glasco, was not in attendance at the hearing and the Assessor's office was represented by Penny Womack.

The Assessor valued the property at \$122,510 for the 2015 assessment year. The owners appealed, asserting a value of \$76,655.

The subject property is located on 6 SE, Warden, Washington. Subject property is 77.12 acre farm unit parcel with 65.5 acres circle irrigated, 10.01 acres idle, and 1.61 acres right of way. Soil type is indicated as Root #2.

The appellant stated the reason for the appeal was an unusual increase. Mr. Glasco also included his Change of Value Notice letter dated Sept. 17, 2014. No additional information was received from the appellant.

The assessor representative submitted information the board and the appellant. This information included current use rate calculations based on net ground rents, RCW 84.34.065 and WAC 458.30.260, Valuation procedures for farm and ag land. 77.12 acres is assessed at a current use value of \$1865/acre, 10.01 unfarmed acres is assessed at a current use value of \$35/acre with 1.61 acres of right-of-way assessed at \$1/acre.

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 February 10, 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 \$122,510, due to no support or information was received by the appellant, as stated, the last time this property was physically inspected was 2007 with no increase until the 2014 inspection cycle. The assessor is required to assess property based on market value.

Dated this 22<sup>nd</sup> day of March, (year) 2016

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)