

Order of the Grant County

Board of Equalization

Property Owner: Alfred Hayward

Parcel Number(s): 161700000

Assessment Year: 2015 Petition Number: 2015-26

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 November 19, 2015, before the Board of Equalization. The appellants, Alfred Hayward, was not in attendance at the hearing and the Assessor's office was represented by Penny Womack.

The Assessor valued the property at \$36,000 for the 2015 assessment year. The owners appealed, asserting a value of \$16,000.

The subject property is located on Drumheller Rd., Subject parcel is 80 acres.

The appellant's submitted a letter to the Board and Assessor's office dated November 5, 2015. This letter stated that the open range land is unchanged since 1909. There is no water, no road, no power, no fences. It is rocky, dry open range good for nothing but grazing for 3 months. He also explained the amount of tax he has paid each year on this parcel. He does receive an income for grazing.

The assessor representative explained the dry pasture sales that was submitted by her. Ms. Womack stated that Mr. Hayward has applied for the current use program on the subject parcel. Parcel is valued at \$450/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 October 7, 2015, 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 \$36,000. The Board has determined that this assessment is accurate and there is no change in value warranted at this time.

Dated this 4th day of December, (year) 2015

Darryl Mann
Chairperson's Signature

Bill Hammond
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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