

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Eugene and Bonnie Polhamus
Parcel Number(s): 060133000
Assessment Year: 2015 Petition Number: 2015-3

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>3,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>3,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>1,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,500</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 February 11, 2016, before the Board of Equalization. The appellants, Eugene and Bonnie Polhamus, 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 \$3,600 for the 2015 assessment year. The owners appealed, asserting a value of \$1,500.

The subject property is located on Lewis Street NE in Ruff, Washington, Subject is a .48 acre unimproved lot. The lot does not have water or sewer, but power lines run across the back of the parcel, and service other residences in this area.

The appellant's stated in a letter included with their petition. They stated the lots are unimproved with not city water or sewer. There are also no buildings on these lots or electrical utilities. Only dirt streets. These lots are in a dying rural community with grain elevators as its only business. The market for selling these lots is nonexistent.

The assessor representative submitted information to the board and the appellant. This information included neighborhood map, aerial view of the subject, 2 sales in the Wilson Creek area. Ms. Catlin stated that the lot rates take in the lack of utilities and the remote nature of this town. There were no recent sales in Ruff, so Ms. Catlin widened the sales search to Wilson Creek, Marlin/Krupp, Startford and Adrian and Hartline.

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 \$1,500. There were no sales in the immediate area and the Board felt that the comparable sales from Wilson Creek are not comparable to land in Ruff. Ruff has a totally different demographics than Wilson Creek.

Dated this 2nd 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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