

Order of the Grant County
Board of Equalization

Property Owner: Ryan and Jana Raymond
Parcel Number(s): 120121139 2015
Assessment Year: 2015 Petition Number: 20105-32

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>406,465</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>451,465</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>406,465</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>451,465</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 April 21, 2016, before the Board of Equalization. The appellants, Ryan and Jana Raymond, 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 \$451,465 for the 2015 assessment year. The owners appealed, asserting a value of \$405,000.

The subject property is located at 6481 Rd. 1.8 NE, Moses Lake, Washington. Subject is a single family residence located on 1 acre in the Country Club Estates development in Moses Lake. The home is 4229 sq. ft. and was constructed in 2013. It is considered to be good quality and average condition for its age with 4 bedrooms and 3.5 bathrooms. The 2478 sq. ft. attached garage includes a motor home type bay.

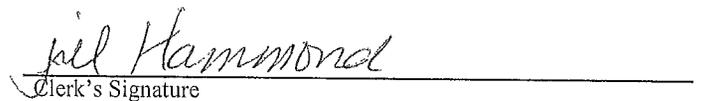
The appellant's stated in their appeal that: In 2014 we were assessed at "90%" complete with a tax total of \$5,846.46 annually. In 2015 we were adjusted to "100%" complete with a new annual tax of \$7,049.06. This equates to an additional \$1,202.60 per year or an additional \$100.21 per month. This increase does not mathematically make any sense and is a huge burden for us. Other issues: our residence has a single wide trailer in front of it as our view which is a negative to our value. The appellants did submit additional photos of the neighboring trailer and well as homes that are currently listed for sale in the Moses Lake area. The appellants stated that in 7/2013 the home had been appraised by a local appraiser for \$450,000.

The assessor representative submitted information to the board and the appellant. This information included aerial map of the area, exterior photo of the home, sketch of the home, and 9 sales in the Moses Lake area that are over 3500 sq ft and built after 2000. Ms. Catlin explained the % compete on the home as stated on page 9 of the Assessor's Answer. Of the comparable submitted by the appellant, only one was a sale and it is located in Cascade Valley, not in the subject neighborhood. One listing is from the subject neighborhood on Eagle Drive, but that home has golf course frontage.

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 24, 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 \$451,465, due to: 2013 appraisal was \$450,000, just below the current assessment of \$451,465. The condition of the neighborhood would have been addressed in the appraisal in 2013. The comparables submitted by the appellant were listings only, except for one sale which was in Cascade Valley, which is out of the subject neighborhood.

Dated this 12th day of may, (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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