

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

Property Owner: Ellsworth England
 Parcel Number(s): 609936000
 Assessment Year: 2015 Petition Number: 2015-35

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	\$	_____
<input type="checkbox"/> Improvements	\$	<u>14,140</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>14,140</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>10,000</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 7, 2016, before the Board of Equalization. The appellant's representative, Tom Calder, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$14,140 for the 2015 assessment year. The owners appealed, asserting a value of \$9,000-12,000.

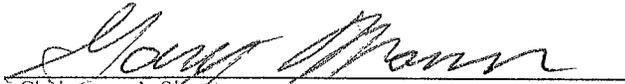
The subject property is located at 301 E 7th Ave. #11, Moses Lake, Washington. Subject is 1995 singlewide Champion manufactured home located in Shady Nook manufactured home park in Moses Lake.

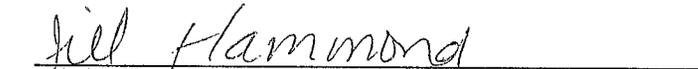
The appellant's representative submitted 2015 Tax Statement, vehicle certificate ownership (title), vehicle certificate of ownership application, vehicle certificate of title, durable power of attorney, letter of declination, sister Muriel Wood, letter of declination, Phyllis Moore, comparative market analysis, and brokers price opinion. Market Assessment from Ms. Suehiro states that estimated value of \$8,000-\$12,000. Included with this report was interior photos of the subject. Mr. Calder stated that the siding is in need of replacement as well as other items that need to be replaced and/or repaired, which was indicated in the document that was sent to the Board and the Assessor's office on Dec. 29, 2015. There was an offer on the mobile home, but the Mobile Home Park denied their application because they do not allow cosigners in the park.

The assessor representative submitted information to the board and the appellant. This information included map of neighborhood, exterior photo of subject, and correspondence between Ms. Catlin and Mr. Calders. After reviewing the two market reports she recommended to lower the value to \$11,690 with adjustment to overall condition, but after looking at the inspection reports, Ms. Catlin feels a value of \$10,000 is justified.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$10,000 due to condition of the mobile home.

Dated this 11th 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.

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)