

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

Property Owner: Thomas Spofford  
Parcel Number(s): 081051000  
Assessment Year: 2015 Petition Number: 2015-37

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>80,000</u>
<input type="checkbox"/> Improvements	\$	<u>125,910</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>205,910</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>80,000</u>
<input type="checkbox"/> Improvements	\$	<u>125,910</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>205,910</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 28, 2016, before the Board of Equalization. The appellant, Thomas Spofford, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$205,910 for the 2015 assessment year. The owners appealed, asserting a value of \$198,645.

The subject property is located at 19390 Braeburn Dr. NW in Soap Lake, Washington. Subject is a 1955 sq. ft. single family residence constructed in 1955 with a 315 sq. ft. attached garage. In 2006 a 1250 sq. ft. detached garage was constructed. The L shape parcel backs onto the golf course. The home is considered to be of average quality and condition for its age with 3 bedrooms and 1.75 bathrooms. The appraiser notes indicated that there were new windows in 2003 and a new room noted in 2012.

The appellant stated this was an increase of 5%. Mr. Spofford stated that there have been no sales on the golf course in the last 3-4 years. At Thanksgiving there were 4 open houses and there were no attendees at the open houses. He stated that the low sale used by the Assessor's Office, is not a low sale, but a current property trend of golf course property in this area. He provided four examples of houses either on the market, taken off the market, or sold as a relocation sale.

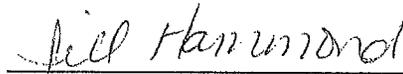
The assessor representative submitted information to the board and the appellant. This information included aerial photo of the subject and surrounding area, aerial photo of subject, exterior photo of subject, sketch of

the subject, and 4 sales to justify the current assessment value. Ms. Catlin explained the information provide in the Assessor's Answer. Ms. Catlin stated that prior to the assessment increase, this area's ratio value was 71%. With the 4 sales, they were able to increase the value by 5% which is very conservative.

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 November 30, 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 \$205,910, due to the property being valued at 76%, by Washington State Law, property shall be valued at 100%. So this property is valued conservatively at this time.

Dated this 1<sup>st</sup> day of February, (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.

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