

The assessors's representative stated that 10 sales in the North Park area which is comparable to the subject location of South Park in location, amenities, and improvement types, access and appeal. Due to the range of sales prices, no market adjustment was applied to this neighborhood. A -5% economic adjustment was made because of the river drawdown and closure.

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 6, 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 \$16,110. A 75% downward adjustment was made in 2010 for 2011 through 2014 tax years and with this current inspection cycle the Assessor's Office is appraising at market value.

Dated this 4<sup>th</sup> day of December, (year) 2015

Gary Mann  
Chairperson's Signature

Bill Hammon  
Clerk's Signature

for

**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](http://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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (6/9/14)

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

Property Owner: John & Janice Lamont  
 Parcel Number(s): 608593000  
 Assessment Year: 2015 Petition Number: 2015-38

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	\$	_____ 16,110
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 16,110

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____ 16,110
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 16,110

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, John and Janice Lamont, were not in attendance at the hearing and the Assessor's office was represented by Shannon-Edinger.

The Assessor valued the property at \$16,110 for the 2015 assessment year. The owners appealed, asserting a value of \$3,165.

The subject property is located at 8542 Crescent Bar Rd. NW, Space #351, Quincy, Washington. Subject is a 1987 County Oak park model that is 420 sf with 1 bedroom and 1 bath. There is also a 96 sf storage shed.

The appellant's stated in their petition the reason for appeal was the building is a 1987 park model trailer with no improvements or buildouts. Since 2011, the value has steadily gone down by \$1,745. There is no reason to increase the value by over 500% in one year. Parcel #608591000 was valued in 2015 at \$2,665. Their trailer is the same year and model as the appellant with a complete buildout, attached shed and full carport with high end upgrades. Even then, Grant County's assessment of our trailer was over-valued. Also in a letter dated Nov. 7, 2015 the appellants stated the 1987 park model has not been manufactured in many years and it is appraised over \$16,000 even though in the past several years it was valued at approximately \$3,000.