

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

Property Owner: Guy & Joyce Vincent
 Parcel Number(s): 608571000
 Assessment Year: 2015 Petition Number: 2015-39

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>7,050</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>7,050</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>6,800</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>6,800</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 November 19, 2015 before the Board of Equalization. The appellants, Guy and Joyce Vincent, were not in attendance at the hearing and the Assessor's office was represented by Shannon Edinger.

The Assessor valued the property at \$7,050 for the 2015 assessment year. The owners appealed, asserting a value of \$2,000.

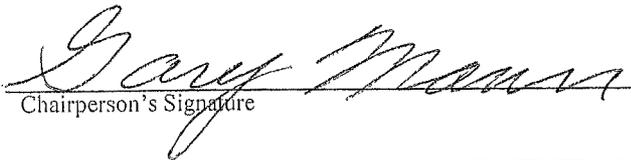
The subject property is located at 8542 Crescent Bar Rd. NW #328, Quincy, Washington. Subject is a 1982 Layton park model that is 320 sf with 1 bath.

The appellant's stated in the petition the reason for the appeal is that the 1982 trailer has little resale value. 295 sf outside measurement, including 2 tipouts. The appellant included photo of subject, NADA RV pricing of subject, and vehicle certificate of title.

The assessor representative stated at she re-measured the park model and came up with 303 sf. and recommends a reduction in value to \$6,800. There were 10 sales located in North Park which is comparable to South Park in location, amenities, improvement types, access, and appeal.

The Board accepts the recommendation of the Assessor's office to lower the value to \$6,800 due to inaccurate measurement. There was no further reduction in value warranted. A -5% economic adjustment was made because of the river drawdown and riverbank closure. 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 4th day of December, (year) 2015


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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