

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

Property Owner: Marvin Wixson
 Parcel Number(s): 151915023
 Assessment Year: 2015 Petition Number: 2015-43

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>37,125</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>37,125</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>37,125</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>37,125</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 appellant, Marvin Wixson, was not in attendance at the hearing and the Assessor's office was represented by Sabrina Strong, Appraiser.

The Assessor valued the property at \$37,125 for the 2015 assessment year. The owners appealed, asserting a value of \$20,000.

The subject property is located at Rd. J.3 NW, Ephrata, Washington. Subject property is a vacant suburban parcel that is 2.50 acres located off of Rd. 9 NW on Rd. J.3 NW. The lot is on a small hill looking towards Ephrata.

The appellant's stated in their petition the reason for appealing was: they are not aware of any property in area sold for over 23k (5 acres) "no buyer" at lower prices. Could not bring to get close to old value at a sale. There was no additional evidence submitted.

The assessor representative submitted information to the board and the appellant. This information included map of subject neighborhood, aerial photo of subject, and 6 sales, 5 of which are under 5 acres in size. The property was valued at \$25,000 for the last 6 years, and the owner is asking for less than that.

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 21, 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 \$37,125, due to the closest property sold in March 2015 for \$10,344 per acre. It is the most comparable and it is also on a dirt road that is comparable to the subject.

Dated this 12th day of May, (year) 2016

Gary Mann
Chairperson's Signature

Jill Hammond
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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