

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

Property Owner: Walter and Donna Fontaine  
 Parcel Number(s): 081856000  
 Assessment Year: 2015 Petition Number: 2015-44

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>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>221,485</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>261,485</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>221,485</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>261,485</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 15, 2016, before the Board of Equalization. The appellants, Walter and Donna Fontaine, were not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$261,485 for the 2015 assessment year. The owners appealed, asserting a value of \$250,940.

The subject property is located at 972 NW Putter Rd, Soap Lake, Washington. Subject is a 4 bedroom, 2368 sq. ft. single story home built in 2013 and located in the Lakeview Country Club area of Soap Lake. There is a 948 sq. ft. attached garage. The home is considered to be average/good quality and average condition for its age.

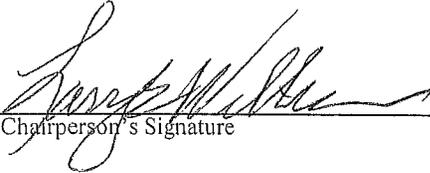
The appellant's stated in their petition the reason for the appeal was because we have upgraded our home to justify raising out taxes. They indicated that they purchased the property for \$50,000 in August 2012. They also indicated that they remodeled or improved since purchase in the amount of \$392,000. There were no comparables submitted with the petition.

The assessor representative submitted information to the board and the appellant. This information included map of the neighborhood, exterior photo of the home, 5 interior lot home sales in the Lakeview County Club area, and aerial view of the property with sales indicated. Ms. Catlin stated that a permit was taken out

to build the home in October 2012 in the amount of \$248,346. Ms. Catlin explained each of the comparable sales that was in the Assessor's Answer.

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 24, 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 \$261,485, due to no comparable sales were submitted by the appellant and the petition stated that improvement was made to the home in the amount of \$392,000.

Dated this 29<sup>th</sup> day of January, (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](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)