

Order of the Grant County

Board of Equalization

Property Owner: Antonio & Elsa Vargas

Parcel Number(s): 121998000

Assessment Year: 2015

Petition Number: 2015-45

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>46,230</u>
<input type="checkbox"/> Improvements	\$	<u>164,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>210,970</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>46,230</u>
<input type="checkbox"/> Improvements	\$	<u>164,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>210,970</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 February 11, 2016, before the Board of Equalization. The appellant, Antonio Vargas, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$210,970 for the 2015 assessment year. The owners appealed, asserting a value of \$182,510.

The subject property is located at 4393 NE Rd. E in Moses Lake, in the Mae Valley area. Subject home sits on 5.01 acres and is a bi-level residence built in 1996. There are 1388 sq. ft. above grade with a 715 sq. ft. basement that the Assessor's office records show to be unfinished.

The appellant stated that he does not understand how the Assessor's office came up with the value of the property. He hasn't added anything since he has moved there. The property is not level compared to the sales. Mr. Vargas complained that there were a lot of weeds in the lot across from him. Mr. Vargas did not submitted sales of comparable properties.

The assessor representative submitted information to the board and the appellant. This information included aerial map of the neighborhood, exterior photo of the home, sketch of the home and 4 sales in the area. Ms. Catlin explained the assessment process to Mr. Vargas. Ms. Catlin stated that the home is not valued with a view and the Assessor's office cannot do anything about the weeds in the area. The values in the Mae Valley area were lower than the sales as a whole, which increased the value of the homes.

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 \$210,970, due to the appellant did not have any evidence to reduce the value.

Dated this 2nd day of March, (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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