

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

Property Owner: Violet Bratcher
 Parcel Number(s): 3120770000
 Assessment Year: 2015 Petition Number: 2015-59

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>32,050</u>
<input type="checkbox"/> Improvements	\$	<u>38,195</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,245</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,050</u>
<input type="checkbox"/> Improvements	\$	<u>38,195</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,245</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 December 3, 2015 before the Board of Equalization. The appellant, Violet Bratcher, was not in attendance at the hearing and the Assessor's office was represented by Marie Ann Kooy.

The Assessor valued the property at \$70,245 for the 2015 assessment year. The owners appealed, asserting a value of \$52,000.

The subject property is located at 4506 Rd. P SW, Quincy, Washington. Subject is a 924 sf singlewide Fleetwood manufactured home that was constructed in 1993 on 0.93 acres. Subject is considered to be average quality and average condition for its age.

The appellant stated in the petition that the mobile home was 23 years old and decreasing in value. The land increased too much and a drain ditch takes a lot of the property, plus the road. Ms. Bratcher also requested an inspection.

The assessor representative stated that at the owners request an inspection occurred on Sept. 29, 2015. No access was made to the interior of the home. Ms. Kooy verified home improvements and condition with the homeowner. Based on the information obtained from the second inspection, no changes were warranted. Ms. Kooy stated to the Board that the drainage ditch is valued as right-of-way. The utilities of power, shared well, septic are valued at \$10,000 and included in the land value.

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 13, 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 \$70,245. No clear, cogent or convincing evidence was received to prove the assessor was in error.

Dated this 10th day of December, (year) 2015

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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