

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

Property Owner: Kurt Oxes  
 Parcel Number(s): 130663000  
 Assessment Year: 2015      Petition Number: 2015-69

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>23,000</u>
<input type="checkbox"/> Improvements	\$	<u>201,885</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>224,885</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>23,000</u>
<input type="checkbox"/> Improvements	\$	<u>201,885</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>224,885</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, 2015, before the Board of Equalization. The appellant, Kurt Oxes, was not in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$224,885 for the 2015 assessment year. The owners appealed, asserting a value of \$190,075.

The subject property is located at 277 Maringo Rd, in Ephrata, Washington. Subject is a single family residence that was built in 1968 with 1932 sq. ft. on the main floor and 1612 minimally finished basement area. There are 3 bedrooms and 2 bathrooms on the main floor. The home is considered to be average quality and average condition for its age with no remodeling noted. A new roof was noted in 2008.

The appellant's stated in the petition the reason for the appeal was home has had very little updating since 1968 it is a 1968 time capsule! Appraisal in 2013 by bank (which was submitted by the appellant) value is not there. They purchased the home in 2011 for \$190,000. The submitted appraisal states the indicated value by sales comparison approach is \$211,000. Mr. Oxes also submitted taxifter document of the subject parcel.

The assessor representative submitted information to the board and the appellant. This information included map of the subject neighborhood, exterior photo of the house, sketch of the house, and 8 comparable sales.

There were 6 sales in the subject neighborhood after the time of the fee appraisal.

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 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 \$224,885, due to the Assessor's office has used sales from the subject neighborhood to justify the current value.

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**

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