

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Paul Sadleir
 Parcel Number(s): 050199000
 Assessment Year: 2015 Petition Number: 2015-83

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>128,250</u>
<input type="checkbox"/> Improvements	\$	<u>65,275</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>193,525</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>128,250</u>
<input type="checkbox"/> Improvements	\$	<u>65,275</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>193,525</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, Paul Sadleir, was in attendance at the hearing and the Assessor's office was represented by Shannon Edinger.

The Assessor valued the property at \$193,525 for the 2015 assessment year. The owners appealed, asserting a value of \$129,185.

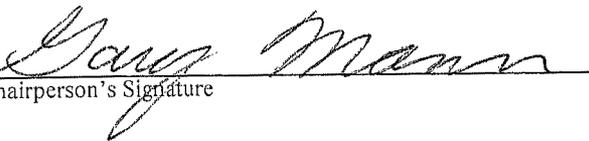
The subject property is located at 871 SW River Drive in Sunland Estates, near Quincy, Washington. Subject is a 560 sq. ft. finished living area with 1040 sq. ft. of attached garage/storage area built in 1996. The living area is an open finished area with a kitchen, full bath, electric heat and air conditioning, but no bedrooms. There is also a 288 sq. ft. carport.

The appellant stated in the petition the reason for the appeal was (1) All water activities not possible due to Wanapum Dam issue (river low, and off limits), (2) This property is a 100% recreation storage structure (boat, truck, gear) not a home. Our only community store and gas source burned down. Fires and Columbia River/dam problems have greatly inhibited this properties use and value. There was also another document submitted on Feb. 5, 2016 stating that the structure is to store boat and truck and cost \$17,185. It has zero bedrooms, zero beds. It is not a home and has never been used as a residence. It has no toilet, sink and table. No TV, heat and a small AC to keep decoys from melting. They sleep in the backyard in sleeping bags when they visit. They listed Parcel 05041 1000, 680 Chukar Place as a comp - \$132,500.

The assessor representative submitted information to the board and the appellant. This information included map of neighborhood, subject location map, exterior photo of the subject, and 9 sales. Ms. Edinger stated that she requested an interior inspection and the appellant was not willing to give her access. When Ms. Edinger first talked with the appellant, he stated there was a kitchen, when she sent the 2nd letter asking for access because of her questions, he did not respond. Of the improved sales submitted by Ms. Edinger, parcel 050255000 was the most comparable, sold for \$260,000 on May 8, 2015. No market increase was made to this neighborhood. A minus 5% was made to this area because of the river drawdown.

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 5, 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 \$193,525, due to information provided by the appellant did not justify a reduction. Request for access was denied to verify if there was a kitchen or not.

Dated this 2nd day of March, (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 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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