

Order of the Grant County

Board of Equalization

Property Owner: Nancy Tax

Parcel Number(s): 151242002

Assessment Year: 2015

Petition Number: 2015-86

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>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>35,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>25,000</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 17, 2015 before the Board of Equalization. The appellant, Nancy Tax, was not in attendance at the hearing and the Assessor's office was represented by Sabrina Strong.

The Assessor valued the property at \$35,000 for the 2015 assessment year. The owners appealed, asserting a value of \$18,000.

The subject property is located at 12720 Rd. P NW, Quincy, Washington. Subject is a vacant 1 acre piece of suburban acreage located north of Quincy.

The appellant stated in her petition that taxes doubled and haven't used the land and it's rundown. Ms. Tax indicated that she would submit additional evidence prior to the hearing, none was received.

The assessor representative submitted information to the board and the appellant. This information included, map of subject neighborhood, aerial photo of subject, 6 sales. Chair, Gary Mann asked why it had been six years since the last assessment. Ms. Strong stated that some farm suburban acreage did not get changed until now. 2015 was the first physical inspection for this area since going to annual revaluation.

The Board finds the Assessor comparables did not support the land assessment value, therefore the total value has been reduced to \$25,000.

Dated this 8<sup>th</sup> day of January, (year) 2016

Gary Mann  
Chairperson's Signature

Bill 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](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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