

Board of Equalization

Property Owner: SHELSTAD FAMILY REVOCABLE LIVING TRUST

Parcel Number(s): 99900442500

Petition Number: 20-0314

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 Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 104,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 104,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 104,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 104,300

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the age and condition of the manufactured home. They provided information from the NADA price guide and four comparable sales in support of their opinion of value.

The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: the subject mobile home is situated on acreage; the Petitioners purchased the land and the mobile home together for \$360,000 on October 14, 2019; the total assessed value of the two parcels is \$294,700; the Assessor considers the land and the manufactured home to be one economic unit; there is a value in use for the manufactured home; and the Petitioners' comparable sales are for mobile homes in parks, while the subject mobile home is located on the Petitioners' land.

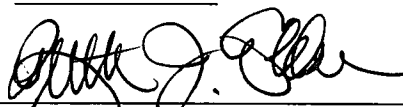
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Petitioners' purchase price for the land and the mobile home is significantly greater than the total assessed value. The Board finds that the Petitioners' purchase occurred less than three months prior to the January 1, 2020 assessment date. The Board finds that the Petitioners' comparable sales are mobile homes in parks, which are dissimilar to the subject property. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 20th day of May, 2021



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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