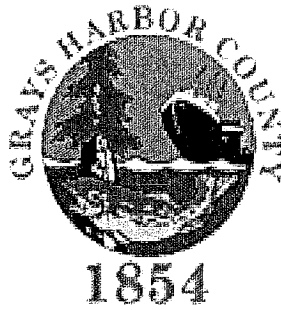


BOARD OF EQUALIZATION

JILL WARNE
DISTRICT # 1

KEVIN PINE
DISTRICT # 2

VICKIE RAINES
DISTRICT # 3



100 W. BROADWAY, SUITE 1
MONTESANO, WA 98563

PHONE 360-964-1571

jvance@co.grays-harbor.wa.us
www.co.grays-harbor.wa.us

JILL VANCE
CLERK OF THE BOARD

ORDER OF THE GRAYS HARBOR COUNTY BOARD OF EQUALIZATION

Property Owner: Junior and Vonda Parris

Parcel Number(s): 180628320010

Assessment Year: 2021

Petition Number(s): 2021-010

The law stipulates it is the burden of the taxpayer to present clear, cogent and convincing evidence to overcome the Assessor's presumption of correctness.

Having considered the evidence presented by both parties in this appeal,
The Grays Harbor County Board of Equalization hereby:

XX SUSTAINS OVERRULES the determination of the Assessor

Assessor's True & Fair Value Determination

BOE True & Fair Value Determination:

X Land \$ 102,875

X Land \$102,875

X Improvements \$ 285,399

X Improvements \$285,399

Total Assessed Value: \$ 388,274

Total BOE Value: \$388,274

The issue before this board is the January 1, 2021 assessed value of the subject property for taxes payable in 2022. The property was appraised as of January 1, 2021. **A hearing was held on Thursday, May 26, 2022.** The petitioner, Junior Parris, was present by phone for the hearing. This parcel is in the physically inspected area of the 2021 Assessor Revaluation. Jay Immelt, Assessor's Office representative, was present at the hearing. An Assessor's Answer packet was submitted as evidence for the Assessor's Office showing the sales data used in determining the Assessor's level of assessment for this parcel. This property is in the Elma School District. The petitioner did not submit an estimate of true and fair value as he was unable to determine a true and fair value due to the issues with his property.

PETITIONER'S EVIDENCE AND INFORMATION:

Mr. Parris was present by phone for the hearing. He discussed the concerns he has with the assessed value of his property. He noted people that are retiring right now on fixed incomes will not be able to live here due to taxes. He stated that the marijuana plant located next to him smells like a skunk 24 hours a day 7 days a week during the summer and he had no say into the placement of the Marijuana Plant and no public meeting to allow him to attend to get information.

ASSESSOR'S EVIDENCE AND INFORMATION:

The Assessor's Office submitted the Assessor Answer packet as evidence to support the total assessed value of \$388,274 for the subject property. Appraiser, Jay Immelt, noted the assessed value is well supported by the data and the comparable sales. He stated he could not find any comparable sales data to lower the assessed value based on grow site issues. Mr. Immelt stated the marijuana grow sites impacts to surrounding neighbors need to be addressed and he hopes to have these issues addressed at next year's IAAO seminar.

DISCUSSION AND REBUTTAL

The board, the appraiser and the petitioner discussed the Senior Exemption programs for possible future use by the petitioner. Mr. Immelt will send Mr. Parris the Assessor's exemption information. The marijuana grow site issues were discussed and ways to address the smell. The ORCCA regulation requirements of these sites were also discussed.

BOARD OF EQUALIZATION DETERMINATION:

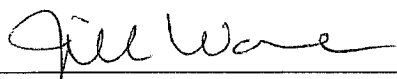
The Board's role is to determine the fair market value of the property as of January 1, 2021 based on evidence provided by both parties. The burden of proof is on the taxpayer to present clear, cogent and convincing evidence to show the Assessor's value is incorrect. The Board, by law, must presume the Assessor's Office is correct and find for the Assessor's fair market value unless the petitioner provides enough evidence to overcome the burden of proving the Assessor incorrect. The Board reviewed and considered all information submitted as evidence.

The Board SUSTAINS the Assessor's determination

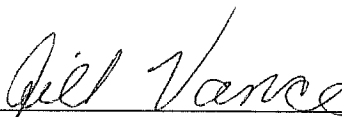
The petitioner did not submit enough clear, cogent and convincing evidence to overcome the Assessor's determination of value. The Assessor's value is set at \$388,274 as of 1/1/2021 based on the evidence provided.

This Board Order affects the 2021 assessment year value for taxes payable in 2022.

DATE OF MAILING: JUNE 13, 2022



Jill Warne
Chairman of the Board



Jill Vance
Clerk of the board

NOTICE

If you do not agree with the BOE decision you can appeal this board order to the State Board of Tax Appeals by filing a notice of appeal with them within thirty days of the date of mailing of this order. To get an appeal form, more information or file online with the BTA go to the BTA website at www.bta.state.wa.us