

**ORDER OF THE BENTON COUNTY  
BOARD OF EQUALIZATION**

Property Owner: Management Activities Inc (Jessica Arroyos)

Parcel Number(s): 1-1198-202-0631-006

Assessment Year: 2020 Petition Number: E-063-20

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

BOE's True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>278,410</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>575,110</u>
<input type="checkbox"/> Timber/Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>Total Value</b>	<b>\$ <u>853,520</u></b>

<input checked="" type="checkbox"/> Land	\$ <u>278,410</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>575,110</u>
<input type="checkbox"/> Timber/Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>Total Value</b>	<b>\$ <u>853,520</u></b>

This decision is based on our finding that: This was a video conference hearing with the Appellant's representative present hereinafter called the Appellant. The Board reviewed the petition and documents submitted by the Appellant as well as heard her oral testimony. The Board also reviewed the Assessor's response and heard their oral testimony. The hearing took place on May 20, 2021 with all members of the Board present. Benton County was represented by a Commercial Appraiser from the Assessor's Office hereinafter referred to as the Appraiser. The Appellant is seeking a reduction in the improvement/buildings value from the Assessor's valuation. The subject property is a 19,035 square foot commercial lot containing a mini-lube garage and filling station located in Richland, WA. The Appellant stated on her petition "Above market value using Marshall and Swift cost approach." The Appellant presented a cost approach to valuation. The building was constructed in 1955 and is of class C masonry average construction. The Board notes the square footage used by the Appellant is lower than that used by the Appraiser. No explanation was given for the difference. The Board also notes the gas station filling tanks were excluded from her calculation, but she made a verbal adjustment for those during the hearing.

Dated this 10<sup>th</sup> day of June, (year) 2021

  
 George Romano, BOE Chairman

  
 Peggy S. Brown, BOE Clerk

**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 the county assessor or the State Board.**

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: \*Assessor \*Petitioner \*BOE File



**BOARD CLERK'S RECORD OF HEARING**

Hearing Date: 5/20/2021

By Letter/Phone

Petition #: E-063-20

Tax Parcel #: 1-1198-202-0631-006

Petitioner's Name: Management Activities Inc (Jessica Arroyos)

Petitioner's Address: 13155 Noel Rd., Ste. 10, Dallas, TX 75240

Assessor's Representative: Stephen Fields

Assessor's value: Land	\$	<u>278,410</u>
Imprvmnts/Bldgs.	\$	<u>575,110</u>
TOTAL	\$	<u>853,520</u>

Petitioner's value: Land	\$	<u>278,410</u>
Imprvmnts/Bldgs.	\$	<u>362,536</u>
TOTAL	\$	<u>640,946</u>

**BOARD MEMBERS PRESENT**

- George Romano Jr.
- Chuck Wierman
- John Deichman

**DECISION OF THE BOARD**

Value Sustained

Accepted Assessor's Recommended Value of \_\_\_\_\_

Value Lowered to \_\_\_\_\_  Value Raised to \_\_\_\_\_

**CLERK ACTION**

Hold for more info.

Continuance Granted

Hold for Decision

Decision Made (see above)

NOTES: \_\_\_\_\_  
\_\_\_\_\_

**HEARING INFORMATION**

Recorded in Folder: B

Message: 9

**ORDER OF THE BENTON COUNTY  
BOARD OF EQUALIZATION**

Property Owner: 7 Eleven Inc (Jessica Arroyos)

Parcel Number(s): 1-1098-302-0120-005

Assessment Year: 2020 Petition Number: E-064-20

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	\$ <u>68,140</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>486,750</u>
<input type="checkbox"/> Timber/Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>Total Value</b>	<b>\$ <u>554,890</u></b>

BOE's True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>68,140</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>486,750</u>
<input type="checkbox"/> Timber/Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>Total Value</b>	<b>\$ <u>554,890</u></b>

This decision is based on our finding that: This was a video conference hearing with the Appellant's representative present hereinafter called the Appellant. The Board reviewed the petition and documents submitted by the Appellant as well as heard her oral testimony. The Board also reviewed the Assessor's response and heard their oral testimony. The hearing took place on May 20, 2021 with all members of the Board present. Benton County was represented by a Commercial Appraiser from the Assessor's Office hereinafter referred to as the Appraiser. The Appellant is seeking a reduction in the improvement/buildings value from the Assessor's valuation. The subject property is a 30,204 square foot commercial lot containing a mini-mart convenience store and office space located in Richland, WA. The Appellant stated on her petition "Above market value using Marshall and Swift cost approach." The Appellant presented a cost approach to valuation. The building was constructed in 1968 and is of class C masonry average construction. The Appellant stated she used a different Marshall and Swift category than used by the Appraiser but did not provide the Marshall and Swift tables to support her calculation. The Board notes the Appraiser added HVAC, canopies and sprinklers which were not called out in the

Dated this 10<sup>th</sup> day of June, (year) 20 21

  
 George Romano, BOE Chairman

  
 Peggy S. Brown, BOE Clerk

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**ORDER OF THE BENTON COUNTY  
BOARD OF EQUALIZATION**

**Decision continued:** Appellant's cost calculation. The Appraiser commented the Appellant used the Marshall & Swift (M&S) tables for Washington state and not the specific tables for the Tri-City area. The Appraiser also commented the M&S cost approach is notoriously bad for older buildings, especially if they are well maintained. The cost approach calculation by the Appellant for the subject property is less than the current valuation by the Appraiser. The Appellant's cost approach value is also substantially less than the Appraiser's cost approach valuation. In the State of Washington, a presumption of correctness rests with the Assessor. To overcome that presumption of correctness, the Appellant must provide sufficient evidence to support their valuation to a legal standard of Clear, Cogent & Convincing unless a change in assessment has been made by the Appraiser. In those cases, the legal standard drops to Preponderance of Evidence. The Appraiser provided a cost approach and a sales approach to valuation. The Appraiser stated the Revised Code of Washington (RCW) requires the use of sales market value as the primary method for valuation. The Appraiser provided evidence of the sale of five comparable properties located in the Tri-Cities area. The Appraiser time adjusted all sales and presented time adjusted dollars per square foot. The Board excluded two of the sales as they were substantially higher on a dollar per square foot basis than the remaining three sales and would skew the average dollar per square foot calculation. The time adjusted dollars per square foot for the remaining three sales was greater than the current dollars per square foot valuation of the subject property. The Board calculates a difference from the average dollar per square foot valuation of the remaining three comparable sales to the Appellant's estimate to be approximately 80%. While the Board appreciates the cost approach to valuation, this Board believes the ultimate form of valuation is what someone else would be willing to pay for the property. The Appellant objected to the Appraiser's comparable sales as they were all smaller on a square footage basis than the subject property and she believes the smaller buildings would sell for a higher dollar per square foot than the subject property. The Appraiser did not provide a square footage adjustment for his sales. As a reasonableness test of the Appellant's concern, the Board reviewed a listing of 14 commercial double sales provided by the Appraiser. The sales, while not comparable to the subject property, allowed the Board to determine whether there was a significant difference between the dollar value per square foot of smaller properties and larger properties than the subject property. The Board did not find a sufficient difference in the dollars per square foot valuation of smaller and larger properties to overcome the 80% differential cited above. The Appraiser stated they did not believe a size adjustment would have appreciably changed their valuation of the subject property to overcome the 80% differential noted above. In deliberation, the Board unanimously finds the petition, evidence and testimony provided by the Appellant did not rise to the legal standard of Clear, Cogent and Convincing to overcome the Assessor's Presumption of Correctness granted by the State of Washington and therefore sustains the Appraiser's valuation of the subject property as shown in the following table.

Land:	\$ 68,140
Bldgs./Improvements:	\$486,750
Total Valuation:	\$554,890

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**BOARD CLERK'S RECORD OF HEARING**

Hearing Date: 5/20/2021

By Letter/Phone

Petition #: E-064-20

Tax Parcel #: 1-1098-302-0120-005

Petitioner's Name: 7 Eleven Inc (Jessica Arroyos)

Petitioner's Address: 13155 Noel Rd., Ste. 10, Dallas, TX 75240

Assessor's Representative: Stephen Fields

Assessor's value: Land	\$	<u>68,140</u>
Imprvmnts/Bldgs.	\$	<u>486,750</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>554,890</u></b>

Petitioner's value: Land	\$	<u>68,140</u>
Imprvmnts/Bldgs.	\$	<u>388,941</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>457,087</u></b>

**BOARD MEMBERS PRESENT**

- George Romano Jr.
- Chuck Wierman
- John Deichman

**DECISION OF THE BOARD**

- Value Sustained
- Accepted Assessor's Recommended Value of \_\_\_\_\_
- Value Lowered to \_\_\_\_\_  Value Raised to \_\_\_\_\_

**CLERK ACTION**

- Hold for more info.
- Continuanace Granted
- Hold for Decision
- Decision Made (see above)

NOTES: \_\_\_\_\_  
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**HEARING INFORMATION**

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