

**ORDER OF THE KITTITAS COUNTY
BOARD OF EQUALIZATION**

Property Owner: Luther Parker ETUX

Parcel Number: 11698

Assessment Year: 2012

Petition Number: BE 120004

Having considered the evidence presented by the party in this appeal, the Board hereby:

Sustains the determination of the assessor. Overrules the determination of the assessor.

Assessor's Appraised Value Determination

Land \$22,300
 Improvements \$_
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$ _____
 Improvements \$ _____
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$22,300

TOTAL Determination:

\$ _____

The issue before the Board is the assessed value of land/improvements.

A hearing was held on April 16, 2013. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn and Appellant Luther Parker.

Appellant Glen Parker stated the parcel in question is actually two small pieces of property, 1.22 or 1 ¼ acres divided by a 50 foot easement. He was concerned that there might not be room to put both a septic and well on the property. Appellant stated the DOE had previously told him he did not need a water right, but now they say he will need to purchase a water right.

Appraiser Dana Glenn said with the water moratorium the value of this property was cut in half. He believes there would probably be room for both septic and well on the property. He also said if the appellant had a letter from DOE stating the property was unbuildable the assessors would take that into consideration when reassessing the value of the property.

Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.

Without any supporting evidence from the Appellant, the Board feels that the Assessors 50% reduction of value for the water moratorium is sufficient at this time.

The Board of Equalization voted to sustain the Assessor's value of land of \$22,300.

This order is signed and dated this 23rd day of April, 2013.

Ann Shaw
Ann Shaw, Chairman

Debbie Myers
Debbie Myers, 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, 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.

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://www.wa.gov/dor/wador/htm>.

Distribution: * Assessor * Petitioner * BOE File