

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

Property Owner: Swauk Valley Ranch

Parcel Number: 277634

Assessment Year: 2012

Petition Number: BE 120226

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

BOE Appraised Value Determination

Land \$323,410
 Improvements \$
 Timber/Minerals
 Personal Property

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

Assessor's Assessed Value Determination:

TOTAL Determination:

.....\$323,410

\$ _____

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

A hearing was held on June 20, 2013. Those present: Board members: Reta Hutchinson, Jennifer Hoyt; Clerk Debbie Myers; Appraisers: Anthony Clayton & Mark Peterson; and Appellants representative Alex Cordas.

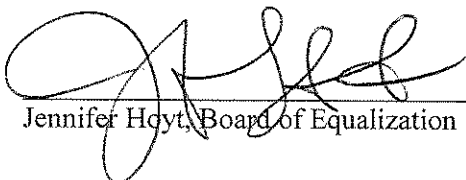
Appellant's representative Alex Cordas said they feel these parcels are unique and it is difficult to use the comparables provided. They are registered with the Nature Conservancy in WA. They are listed as forest and ag; they can't develop the properties; they can't drill for water with the moratorium, so they are unable to grow crops. The owners want to keep the properties in a natural state and keep it together.

Assessor Anthony Clayton said these two parcels were valued on January 1, 2009; one 462.02 acre parcel, one 245 acre parcel, only able to be sold together. He said the land is valued at \$700.00 an acre as rangeland, but it is currently in open space/range and the appellant is only paying \$10.00 an acre (on open space designation).

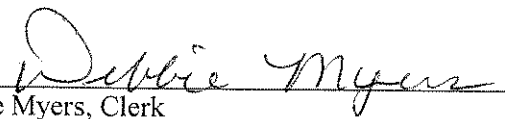
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The appellant was under the impression that the tax increase (market value) was the taxable value. Once it was understood by all parties that the value assessed in open space is the amount the appellant is taxed on there was no need for further hearing. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

This order is signed and dated this 25th day of June.



Jennifer Hoyt, Board of Equalization



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>.

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