

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

Property Owner: Robert & Patricia Nadon

Parcel Number: 951590

Assessment Year: 2013

Petition Number: BE-130003

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 \$ 65,050.00
 Improvements \$
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$65,050.00

TOTAL Determination:

\$

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

A hearing was held on March 27, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton and Appellant Robert Nadon.

Appellant Robert Nadon stated he purchased his parcels two years ago for the price of \$7,000.00 an acre. He thought they were worth maybe \$10,000.00 per acre, but the property owner had been unable to sell the parcels and Mr. Nadon purchased multiple parcels to receive a discount. He said he disagrees with the assessed value as there is no water on the property and with the water moratorium, any buyer would have to purchase water rights.

Appraiser Anthony Clayton asked if the topography was the same. Mr. Nadon said it is similar. There was discussion on water availability. Mr. Clayton said water rights were available for purchase in the area for \$10,000. He also said the water right is added as an improvement not included with the land value.

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 Board does not have enough supporting documentation to make an adjustment to the assessed value of your property. From the argument presented from the petitioner, it appears that there might be documentation available that can be used to support a decrease in value but this information was not presented to the Board on March 27, 2014.

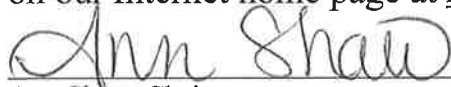
The initial purchase price of these properties by Mr. Nadon is presumed to have been a discounted price potentially below fair market value. The Board would need comparable sales that support a lower value to determine if there should be an adjustment made to the 2013 assessment. The Board voted 2-0 to sustain the assessor's valuation.

This order is signed and dated this 1st day of April, 2014.

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>.



Ann Shaw, Chairman



Debbie Myers, Clerk

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