

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

Property Owner: Steven & Leslie Loflin

Parcel Number: 953941

Assessment Year: 2013

Petition Number: BE-130051

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                                 \$90,050  
 Improvements                     \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                                 \$75,000  
 Improvements                     \$  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$90,050

**TOTAL Determination:**

\$75,000

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

A hearing was held on March 27, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Steven Loflin.

Appellant Steven Loflin stated he has 4 lots with no well, and no water rights. He said the cost to get a class B well permit for 4 lots would be approximately \$50,000 or \$12,000 to \$15,000 per lot for mitigated water rights. He also said he had initially purchased 6 lots, and sold 2 lots for \$60,000 each, with no water. He was happy to sell for \$60,000 and said he does not understand how his remaining lots could be valued at \$90,000. Mr. Loflin said he had a well drilled on his property (\$16,000) and at 520 feet could only get 3 gallons of water a day. He said once people know he had a well drilled and didn't get water, they would be less interested in purchasing and the value of the property would decrease.

Appraiser Anthony Clayton said the properties in question were worth approximately \$60,000 in 2012 with no water, but when the J.P. roan water bank was established in August of 2012 and water became available the property is now worth more. There was discussion on water banks in the valley and Mr. Clayton referred to the water mitigation map which is included with the Assessor's Answer to the appellant and the BOE. He also pointed out the properties in question had all had a 50% decrease based on the DOE water moratorium for the past four years. They also discussed community water systems and well costs.

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.


After deliberation, the Board's decision is to adjust the assessment of each parcel to \$75,000 after considering the most applicable land sales in close proximity to the subject property and the water availability to the subject property. The Board voted 2-0 to overrule the assessor's valuation.


This order is signed and dated this 3<sup>rd</sup> 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

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