

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

Property Owner: Mary Emmons

Parcel Number: 376635

Assessment Year: 2013

Petition Number: BE-130281

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 \$275,000
 Improvements \$
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$200,000
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$275,000

TOTAL Determination:

\$200,000

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

A hearing was held on April 1, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, Appellants Mary and Dennis Emmons.

Appellant Mary Emmons said the property is located at Lake Kachess, and that it is bare land with nothing on it, no water or septic and an unpaved road with no year round access. She said they had checked with DOE regarding purchasing water rights in the area, but they indicated getting water in that location is difficult. The appellants said if they could purchase a water right it would cost approximately \$17,000, then they would have to drill a well for approximately \$10,000. The adjoining property is assessed at \$345,000 for 4 acres (which also includes a cabin), so appellants said theirs should be approximately \$172,000 for 2 acres. They also said there was a discrepancy on the property picture of the Assessor, the picture on the web is not the owner's property, and the appellants provided pictures showing their property.

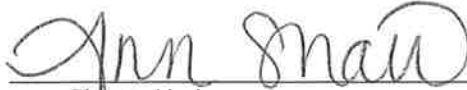
There was discussion on water rights, how the land is valued, and the comparables located in Kachess Village where they have a class A water system, clubhouse and other amenities.

Assessor Dana Glenn said this parcel is unique; there are not many private land parcels on Lake Kachess, or many comparable sales. He also said it is impossible to get an exact comparable because there are so few sales in the area, so they get some higher, some lower, and use statistics and a formula to come up with comparable sales. He said the sales data was analyzed using the 'STARS' analytical tool provided by the Washington State Department of Revenue. Mr. Glenn said the value of land is without water, and then the water is added as an improvement.

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 has determined to reduce the value of the subject property based on the most recent comparables that have sold in the surrounding area. The board determined that the comparable sales that were provided within the Lake Kachess Village cannot be considered because of the extra benefits that this community provides for the landowners within it. The Board voted 2-0 to ~~overrule~~ the assessor's valuation.

This order is signed and dated this 8th day of April, 2014.


Ann Shaw, Chairman


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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