

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

Property Owner: Del Holter

Parcel Number: 10185

Assessment Year: 2013

Petition Number: BE-130289

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                                 \$25,000  
 Improvements                     \$46,450  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                                 \$25,000  
 Improvements                     \$36,450  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$71,450

**TOTAL Determination:**

\$61,450

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

A hearing was held on April 8, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Del Holter.

Appellant Del Holter said that he receives tax notices on two parcels. Parcel #183936 saw an increase of \$10,430 in taxes from the previous year. He stated the second property has a cabin which was built in 1903, and listed in poor condition. He said water is a mineral right, it is patented and goes with the mining rights and he doesn't think the raised values are justified. He said he lost some of his water rights to the Aquavella lawsuit years ago.

Appraiser Anthony Clayton stated the increased value is exempt wells, they are added as an improvement. He said all exempt well values in the upper county went up to a \$19,400. He also said pre-moratorium there were no restrictions on the wells, new wells now are restricted to 150 gallons a day. He said this property had a total revaluation in 2013.

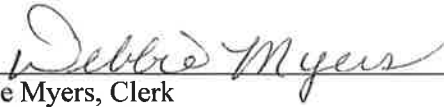
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The Board has determined that improvement value of the property be reduced by \$10,000 to reflect fair market value of the existing property with its improvements. There have been no recent permits issued to this property and the comparable sales support the adjusted value. The Board voted 3-0 to overrule the assessor's valuation.

This order is signed and dated this 17<sup>th</sup> 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 ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (306) 534-1400.

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