

Order of the KITTITAS County
Board of Equalization

Property Owner: Wayne Blair

Parcel Number(s): 456835

Assessment Year: 2013

Petition Number: BE-130312

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>435,000</u>
<input type="checkbox"/> Improvements	\$	<u>115,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>550,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>304,500</u>
<input type="checkbox"/> Improvements	\$	<u>115,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>420,000</u>

This decision is based on our finding that:

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

A hearing was held on April 15, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Wayne Blair.

Appellant Wayne Blair said he has no quibble with the assessed value of the home, which is 864 sq. ft. with a 280 sq. ft. loft, 1 bedroom, 1 bath home. He said he does not understand why Kachess Ridge land has been reduced approximately 28% but not the Kachess Village which is similar even though the lots in Kachess Village are approximately 1/4 acre compared to the ones in Kachess Ridge which are 2 1/2 to 9 acres in size. He listed comparable sales and said he thinks the land values should be reduced some going off of the sales he presented.

Appraiser Dana Glenn said they used the same sales as in the previous hearing, using 2012 values in Kachess. He said Mr. Blair is in an area with a class A water system, and Kachess Ridge would have to purchase water rights and then pay to drill a well, so their values have decreased. He spoke again of the mass appraisal report showing models for 2011 & 2012, listed the statistics used, and 16 comparable sales.

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 the appellant's statement of value is accurate and a good example of comparable sales. Therefore the adjusted value of the land is lowered to \$304,500 and the improvement value remains the same at \$115,500. This places the total adjusted value at \$420,000. The Board voted 2-0 to overrule the assessor's valuation.

Dated this 9th day of May , (year) 2014

Ann Shaw
Chairperson's Signature

Debbie Myers
Clerk's Signature

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 (360) 534-1400.

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