

Order of the KITTITAS County
Board of Equalization

Property Owner: Frank and Victoria Callfas
Parcel Number(s): 954114
Assessment Year: 2013 Petition Number: BE-130339

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>80,120</u>
<input type="checkbox"/> Improvements	\$	<u>12,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>92,140</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>31,263</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>12,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>43,283</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 10, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellants Frank and Victoria Callfas.

Appellant Victoria Callfas said their property is at the end of a proposed road, but there is not a road. They are unable to get a building permit until there is a road, but the road construction cost estimate from the engineer was \$52,000 without tax. She said the neighbors were unwilling to help with road construction costs at this time. She said the assessors comparables were less money with roads and wells and some even have buildings. She said the comparables have more value but their property was valued higher.

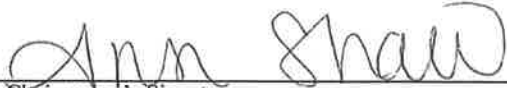
Appraiser Dana Glenn said they had a discussion on the road improvements, but couldn't come to an agreement. The neighbors didn't want to cooperate with building a road. He said at least three, but possibly as many as five sites could benefit from a road, but that one property should not have the burden of all the road construction costs or receive all the reduction benefits of paying for road access. He believes the neighbors should come together and be able to work it out. He listed comparables in the Bowers Road area, said wells in that area have a base value of \$7,500 and that a base value assumes a road is there, but if there is no road, there needs to be an adjustment.

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 land should be valued at \$48,908 which was determined by assessing the value of 3.01 acres at \$16,248 per acre which is an average price per acre of the provided comparables.

The subject property can not be improved without a road to service the property. The Board has determined that 1/3 of the expense for putting in a road to service the property should be deducted from the value. The total expense for constructing a road to the subject property is \$52,935. Therefore the Board has decided to deduct \$17,645 so the total adjusted value of the land is \$31,263. The Board voted 3-0 to overrule the assessor's valuation.

Dated this 17th day of April, (year) 2013


Chairperson's Signature


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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