

**Order of the KITTITAS County
Board of Equalization**

Property Owner: Mirly Investments
 Parcel Number(s): 20213
 Assessment Year: 2014 Petition Number: BE-140008

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>31950</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 31,950 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>15600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 15,600 </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 November 06, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Brent Parsons, and Appellant Ken Mirly.

Appellant Ken Mirley reviewed maps he provided and said that most of the land is inside the floodway or an irrigated slough making it unbuildable. He said 3/4 of an acre is buildable. In reviewing the County comparables Mr Mirley said he thought the attached parcel was more comparable, it just has not sold yet.


Appraiser Brent Parsons said the subject property is an undeveloped parcel which is zoned Ag-20, located at the south end of McManamy Road. He explained the model used to value this property, using the first acre as the base value of 1 acre x \$40,000-the next 4 acres x \$6,000 with adjustments for various issues in regards to a building site and floodway issues. He discussed comparable properties and how to combine parcels to get consistent value.

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 of Equalization has determined that the fair market value for this land is \$15,600. This value reflects a price per acre of \$4,274.00. The land is considered mostly unbuildable and therefore a reduced value is warranted. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 24 day of November, (year) 2014





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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