

Order of the KITTTITAS County

Board of Equalization

Property Owner: Gary Dorman

Parcel Number(s): 617634

Assessment Year: 2014

Petition Number: BE-140017

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 checked="" type="checkbox"/> Land	\$	<u> 15400 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 15,400 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> </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 13, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Mike Hougardy and Appellants Gary & Phyllis Dorman.

Appellant Gary Dorman said the Taylor Bridge fire burned 90% or more of his acreage and asked about the zoning in his area. He said they have no outbuildings or water on the property. He said the report they received was confusing, because they are not residential, there is nothing on the property. There was discussion on the pictures provided by the appellant.

Appraiser Mike Hougardy said the two parcels are contiguous parcels totaling 13.76 acres. They used the base price of \$45,000 for the first acre, the next two @ \$7,500/acre and the additional acres @ \$5,000/acre. He said that as horrible as the Taylor Bridge fire was, the appraisers do not give an adjustment for trees. After the fire there was a 20% reduction for the fire tax year. Mr. Hougardy reviewed sales models and some post fire sales and comparable sales. He said the Appellants were asking for a 75% loss reduction. He also said the comparable #3 was probably the closest in value to the subject property.

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 Petitioner requested a reduction for the damage from the Taylor Bridge fire. The County did give a 20% reduction in value the year of the Taylor Bridge fire but this was not a permanent adjustment. This was a reduction given only the first year following the fire. At the time of the appraisal, the property had grass "knee high", and had deer and elk on the property. There were trees that were charred but there is no adjustment available for this cause of nature. The Board has determined that the land value given by the Assessor be sustained. The comparable sales support this price and no evidence of sales was provided by the petitioner. The Board voted 3-0 to sustain the Assessor's valuation.

Dated this 14 day of November , (year) 2014