

**Order of the     KITTTITAS     County**  
**Board of Equalization**

Property Owner:     D. L. Holter      
Parcel Number(s):     183936      
Assessment Year:     2014     Petition Number:     BE-140022    

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>    48600    </u>
<input type="checkbox"/> Improvements	\$	<u>    169340    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    217940    </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>    48600    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    153830    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    202,430    </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 December 03, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Anthony Clayton and Appellant D. L. Holter.

Appellant D. L. Holter said at his hearing last year the Board of Equalization ruled in his favor so he had a reduction for 2014. He had received no more response from the county. He said he believed any increase in property values should have gone off of the reduced value from the last hearing. He said the improvements went up \$8,000 with nothing done to the property. He doesn't understand how there can be such an increase in the value of buildings without even a paint job. He said the neighboring properties have all decreased in value, but his went up.

Appraiser Anthony Clayton said they only do assessed value not taxes and what they do is based on sales. He said they do ratio studies based on sales prices in the area. He said the area is zoned upper county rural, such as the Teanaway, Hidden Valley, and the Lookout Mountain areas. He discussed comparable sales in the area and reviewed the maps and exhibits provided.

There was discussion on sales models, sale ratios, and zoning.

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 property is \$202,430. This decision was based on the sales in the community that were provided by the Assessor's offices. The comparable sales do not support an increase in value to the improvements from 2013. The land value that the Assessor's office submitted was sustained but the improvement value was adjusted back to the 2013 value of \$153,830. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 8 day of December, (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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