

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

Property Owner:   Venture Farms    
Parcel Number(s):   954716    
Assessment Year:   2014   Petition Number:   BE-140028  

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>          124900          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          150830          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          275,730          </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 December 11, 2014. Those present: Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Mark Peterson. Appellant Harland Radomske for Venture Farms Inc. was not present.


The Board of Equalization reviewed the petition materials submitted by the Appellant.

Appraiser Mark Peterson said there are seven subject properties, all of them have road frontage, and range in size from 17 to 27 acres but most of the parcels are around 20 acres, for a total of 148 acres of irrigated property. He said Mr. Radomske had listed some sales and said he sold off some of his property by auction. Mr. Peterson said they had disqualified that sale because it was a distressed sale. He listed comparable sales in the area and said they had two sales within a few miles were were sold for more than the valuation of these properties, and both were confirmed sales. He said they have to go off of current sales in the area.

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 market information provide by the Assessor's representative supported the appraised value of the subject property. The Appellant did not provide any comparable sales to support a reduction in value for the subject properties. The Board of Equalization determined that the value of this parcel should be sustained. The Board voted 2-0 to sustain the Assessor's valuation.

Dated this   18   day of   December  , (year)   2014  

  
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**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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