

Order of the KITTTITAS County

Board of Equalization

Property Owner: Michael & Patricia Miles

Parcel Number(s): 15409

Assessment Year: 2014

Petition Number: BE-140039

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>136970</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>136,970</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>89500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>89,500</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, Appraisers Brent Parsons & Mike Hougardy and Appellants Michael & Patricia Miles.

Appellant Michael Miles said he couldn't sell his property for \$136,000. He said he purchased it for \$89,000 in May of 2013, that it is in a flood plain and he has no access across the creek. He wanted to put in a culvert across Reecer Creek but the County said he would have to put in a bridge, that they wouldn't allow a culvert there. He said he has 5 acres he can hay, and 6 acres of water but the land is cleache, mostly clay and rocks. He said it would be very expensive to put in a drain field or some type of septic system on most of this property.

Appraiser Brent Parsons said the median for sales in the area is 98% and that he wouldn't use this sale in the comparables as the property owner also owns the adjoining property. He told the appellant he got a good deal on the property when he purchased it.

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 valuation of this property should be consistent with the recent sale and bank appraisal of \$89,500. 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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