

Order of the KITTTITAS County
Board of Equalization

Property Owner: Charles Clayson
Parcel Number(s): 375835
Assessment Year: 2014 Petition Number: BE-140040

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>91500</u> |
| <input type="checkbox"/> Improvements | \$ | <u>52140</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>143640</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>83680</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>43090</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>126,770</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 Susan Fitterer and Appellant Charles Clayson.

Appellant Charles Clayson questioned the exhibits provide by the Assessor's office and asked why some acres are taxed at a higher rate. He said the road to his property is in very poor condition with seasonal access only and frequently closed in the summer due to fire danger. He said the last 1.9 miles into his cabin is very rough and not maintained.

Appraiser Susan Fitterer said the subject property is 160 acres parcel located on Clockup Pass, with seasonal access only and no power. She said a physical site inspection wasn't done in November 2013 due to the road conditions. She listed comparable sales and reviewed the exhibits provided. She also discussed the different zones, designated forest and commercial Ag-20 in the area and how they are taxed at different rates.

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 the land on this property is \$83,680. This determination is based on the comparable land sale supplied by the Assessor's representative that neighbors the subject property. This comparable that was supplied sold for \$523 per acre and is the closest and best comparable to use when determining fair market value for this property. Therefore, the Board has decided to lower the value to match the comparable sale at \$523 per acre.

The Board has determined that the improvement value is to be reduced to \$92.67 per square foot for a total of \$43,090 which is the average of the comparable properties that were used by the Assessor's office with the exception of sale#3 that sold at \$44 per square foot because this building is not of comparable condition or quality as the subject. The Board determined that the total fair market value for his parcel is \$126,770. 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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