

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner:           Annette Frable            
Parcel Number(s):           955155            
Assessment Year:           2014           Petition Number:           BE-140045          

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>          268000          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          96240          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          364,240          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          119400          </u>
<input type="checkbox"/> Improvements	\$	<u>          96240          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          215,640          </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 10, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Mike Hougardy, Appellant Claude Frable and observer J.P. Roan.

Appellant Claude Frable said he is against tax increases, and that they make it hard when you are on a fixed income. He also said the road is horrible and they have tried to do some improvement but the county won't allow anyone to improve the road. He believes the county should fix the road at least up to the county owned gravel pit. He said another issue is parcel 4803 (in section 4) is land locked and can only be accessed in nice weather but that its value was increased \$800. Mr. Frable said he was satisfied how the tax structure was previously, and he just can't see the increase this year.


Appraiser Mike Hougardy said this property is in the same area as Mr. Roans property. He went on to say the property is unique but they have used the same land model for valuation. The model is performing at 18 % and the State recommended COD is 20%. He also said there are not very many comparable sales in the area especially with the size of this property, which is 160 acres. One of the comparables used is a 25 acre parcel off of Pheasant Lane, similar in topography and they have power. Mr. Frables propey has Jones Creek running thru it, has power to it and has good views. Mr. Hougardy said it's nice property, there just aren't many comparables to go by. They used a different model for the home site, valued at \$1,056 per acre with just land valued at \$750 an acre. He said the land is valued at \$600,075 and with improvements listed at ~~\$790,000~~. He also said it used to be the game farm, it has a tower and is a nice piece of property currently valued as a home site with additional land which was last valued four years ago but with the new laws it will be valued each year now.

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.

Neither the Assessor's representative nor the Appellant had supportive sales to show an increase in value from the previous valuation to the land value. The Board of Equalization has determined that the value of the land should be returned to its previous value of \$119,400 and the improvement value should be sustained for a total value of \$215,640. The Board voted 3-0 to overule the Assessor's valuation.

Dated this 15 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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