

Order of the KITTTAS County
Board of Equalization

Property Owner: Danny Lee Nouwens
Parcel Number(s): 895034
Assessment Year: 2014 Petition Number: BE-140109

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> 57180 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 324810 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 381,990 </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 04, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Assessor Marsha Weyand and Appellant Danny Lee Nouwens.

Appellant Danny Lee Nouwens said when he looked at the valuation card, the assessed value for his property was more than he paid for it four years ago. He said he currently leases out the land but he is still funding the bill for the 20 acres as the irrigation pump is his house pump and he does a lot of the maintenance on the property. Mr. Nouwens said the one acre with the house on it went up 376% and he is not sure why the value is going up so fast. He also asked if the Assessor could find^{out} about crop sharing, she said she would.

Assessor Marsha Weyand reviewed the current use zoning and explained how the current use values are set. She stated the county is now on a yearly valuation cycle so hopefully will not see such a big difference from year to year. She advised Mr. Nouwens to let the office know if he goes back to farming the ground himself land they will change the category which might help with his valuation.

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 Assessor's valuation be sustained. The market value that the Assessor placed on this property was made based on the changes in use for the Current Use classification. The Board voted 3-0 to sustain 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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