

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

Property Owner:   Cindy McMeans    
Parcel Number(s):   785034    
Assessment Year:   2014   Petition Number:   BE-140113  

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>          24040          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          82030          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          106,070          </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, Appraiser Marsha Weyand, Appellant Cindy McMeans & Lisa Lawrence.


Appellant Cindy McMeans said in 2011 her values on parcel 11421 was \$4,420, in 2015 it was up to \$123,600, that was an increase of 119% on 18.9 acres with no improvements. She said she is appealing the method used to calculate current use valuations and the classification of soil. She said the chart provided does not take in to consideration the actual use of this property. She said the county is using a book from the early 1900's for soil classification and when she questioned this she was told by the Assessor's office the soil classification wouldn't change. Appellant McMeans asked how would we know if someone 99 years ago was educated in soil classification? She provided income and expenses and said she thought income should be taken into consideration when valuing land. She asked about the land advisory committee.

Assessor Marsha Weyand said you would take the net cash rent and apply the cap rates to figure the income approach, they just can't use that method for value. When asked about the soil classification books the county uses, the Assessor said they are the resource they have at this time and they use the same resource for everyone to be uniform. She explained the process of figuring the current use valuations. There was discussion on grades of soil, and adjustments made for lack of water 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 Board of Equalization has determined that the Assessor's valuation be sustained. The petitioner submitted actual rents on the property and their rents did not support their request for a reduction in value. 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.

**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058e (4/30/13)