

## Order of the           KITTITAS           County Board of Equalization

Property Owner: James Roan

Parcel Number(s): 658034

Assessment Year: 2014

Petition Number: BE-140125

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>63080</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>63,080</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>42050</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>42,050</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 and Appellant J. P. Roan.

Appellant James Roan said he eliminated the 2.5 acres, he only has the timber and range parcels left to appeal. He said he appealed because there was a 50% jump in his valuation from last year. He also said he did not see anything in comparables for the forest and range land. Mr. Roan said he thought the old timers had bought the property to protect the watershed, but he doesn't do anything with it, he doesn't run cows on it or anything. He said he is here to protect himself and wants to make sure he doesn't loose the open space category.

Appraiser Mike Hougardy said he agrees that these parcels are tricky to assess as there are not a lot of comparable sales with the same parcel size. He said the closest model to the 42 acre parcel we have is in exhibit 2, and that it is performing at 18 percent, but the state would like to see it performing at 20 percent. He said the in the larger parcels you see less accuracy. He reviewed comparables which were included in exhibit 3 that were close to the subject parcel, and said they take into consideration the differences such as power, access, and water availability. Mr. Hougardy said there was no home site value, just strait land and he mentioned the sales study provided in exhibit 2, which includes a recreational property in Secret Canyon as a comparable with adjustments made for the difference in size.

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. The Board of Equalization determined that the value of this parcel should be returned to its previous value of \$42,050. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 11 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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