| Order | of | the | Kittitas | County |
|-------|----|-----|----------|--------|
|       |    |     |          |        |

## **Board of Equalization**

| Property Owner: Co  | olene Merbs-Tackett, Chad Mer   | bs, Jerad Merbs   |  |                                |  |  |  |  |
|---|---|---|--|--------------------------------|--|--|--|--|
| Parcel Number(s): 35  | 52534   |   |  |                                |  |  |  |  |
| Assessment Year: 20   | )15   | Petition Number: BE-150   | 0008   |                                |  |  |  |  |
|   | e evidence presented by the part  overrules the determinat  | ies in this appeal, the Board ion of the assessor.  | hereby:  |                                |  |  |  |  |
| Assessor's True and Fair Value BOE True and Fair Value Determination  |   |   |  |                                |  |  |  |  |
| Land  | \$ 80,310   | ∠ Land  | \$   | 60,000                         |  |  |  |  |
| Minimum Improvements  | \$1,320   |   | \$   | 1,320                          |  |  |  |  |
| Minerals  | \$  | Minerals  | \$   |                                |  |  |  |  |
| Personal Proper Total Value   | ty \$881,630  | Personal Property Total Value   | \$   | 61,320                         |  |  |  |  |
| 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 April 7, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Mike Hogardy, and Appellants Neil Tackett & Coleen Merbs-Tackett.  Appellant Neil Tackett said they purchased the property 10 years ago and they use it for camping. He commented that it has one good site for |   |   |  |                                |  |  |  |  |
| neighbor recently made sor<br>the upper road is impassabl<br>Appellants said now it is di<br>access would lower the value   | slope. They access the property from a forme changes to his property and diverted the le. Appellant checked with the Forest Servifficult to use their property due to poor accue of the property. They also said there is lants said the appraisal for the property wall. | e stream onto the road causing steep r<br>vice and was told they don't have fund<br>cess, and when they had an appraisal<br>no water on the property, and they re | uts about two feet deep<br>ling to repair the road. To<br>done last year they were<br>ferred to the packet and | and now The told poor pictures |  |  |  |  |
| Appraiser Mike Hogardy said this property is in the yellow zone and they have four waterbanks to choose from. He reviewed the comparable sales in the bank appraisal and the county appraisal. He said he adjusted the new valuation for access, slope, and put a partial view on it which will change the value approximately \$8,000.   |   |   |  |                                |  |  |  |  |

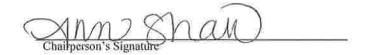
Pursuant to RCW 84.40.0301, the value placed on the property by the Assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly

The Board has determined that the improvement value remain at \$1,320 and the land value be reduced to \$60,000. The Board of Equalization

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_, (year) \_\_\_\_\_\_, (year) \_\_\_\_\_\_

probable the assessed value is incorrect.

voted 3-0 to overrule the Assessor's valuation.



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)