

**Order of the           KITTTITAS           County**  
**Board of Equalization**

Property Owner: Del Holter  
 Parcel Number(s): 103633  
 Assessment Year: 2015                      Petition Number: BE-150186

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>46,880</u>
<input type="checkbox"/> Improvements	\$	<u>31,630</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>78,510</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>46,880</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>24,499</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>71,379</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 April 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Del Holter.

Appellant Del Holter said he estimated he spent about \$4,500 total on structures on this parcel. It has the mobile home parcel#959400 sitting on parcel#103633. He said his proposed value is \$9,500 but the county has \$31,000 plus on it, and the county claims the trailer as a structure improvement. When Appraiser Clayton asked how much he had done to the property, he said he leveled the floor and replaced the tipout, because the structure was unsound. Mr. Holter said he bought the mining claim from the previous owners and the claim-Black Jack, covers 19 acres. He stated his patented mining claim covers all mineral, oil etc. and the well should have no value attached to it as it is exempt and grandfathered in.


Appraiser Anthony Clayton said it comes down to the well. He said Mr. Holter has 0 value on the well and the county has \$19,999 value on it because that's what you would have to pay in the upper county for a well with certificate.

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 has determined that the land value remain at \$46,880 and the improvement value \$24,499 for a total value of \$71,379. The comparable sales in the Liberty area support the adjustment made by the Board. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 10<sup>th</sup> day of           May          , (year) 2016





**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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