

Order of the KITITAS County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 10185
Assessment Year: 2015 Petition Number: BE-150017

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>33,480</u>
<input type="checkbox"/> Improvements	\$	<u>42,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>75,990</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>36,450</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>58,950</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 this building is a 1913 log structure which has termite damage and is in poor condition. He stated he sees no reason to increase the land value as many of the neighboring properties have gone down in value.

Appraiser Anthony Clayton said the property is in poor condition 25%, based on sales and sales of similar properties. He also said most of the properties went down, but the Board reduced this property last year so it went back up. This is located in upper county rural area.

There was discussion on the types of septic systems and costs to install them.

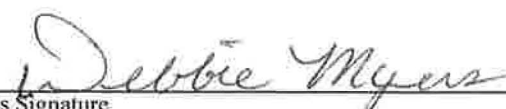
Pursuant to RCW 84.40.0301, the value placed on the property by the Assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The Board has determined that the land value be reduced to \$22,500 and the improvement value reduced to \$36,450. 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 10th day of May, (year) 2016



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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