

**Order of the           KITTITAS           County**  
**Board of Equalization**

Property Owner: John & Sandra Parker  
Parcel Number(s): 10764  
Assessment Year: 2015 Petition Number: BE-150030

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>40400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>960</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>41,360</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>36360</u>
<input type="checkbox"/> Improvements	\$	<u>960</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>37,320</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 11, 2016. Those present: Boe members Jennifer Hoyt, and Reta Hutchinson; Clerk Debbie Myers, Appraiser Brent Parsons, and Appellant John Parker.

The Appellant John Parker said his property is a triangular shape with three sides, and felt it should not be compared to four sided lots. He referred to comparable sales he provided and said he is being charged twice as much as other comparables. He also said his property is 100% in the flood zone, with a creek running through the middle of the property. He has tried to sell the property at the appraised price of \$45,000 last year but no one looked at it. He also said the county road is no longer maintained and felt that should be considered.

Appraiser Brent Parsons said the total value of \$54,560 that was sent out was an error, the land should be \$40,400 for a total of \$41,360. He said he has a 10% depreciation for the flood zone, and after accounting for the creek and the upper corner, that should leave the Appellant close to an acre for a building site. He explained land models they use for building sites and how they value the additional acres. He said \$41,000 seems to be reasonable and reviewed comparable sales provided.

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 contested valuation was reduced to \$41,360 due to an assessment role correction prior to the hearing. Appellant maintains that this amount is still inflated. Based on the information provided, the Board further reduced the valuation of the land by 10% to account for the difficulty marketing this property as a buildable lot. The majority of the comparable properties used by the Assessor are not as affected by the flood zoning, and are more valuable. The Board finds that the adjusted total value will be \$37,320; the land valued at \$36,360 and the improvements to remain the same at \$960. The Board voted 2-0 to overrule the Assessor's valuation.

Dated this 21st day of April, (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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