

Order of the KITTTITAS County
Board of Equalization

Property Owner: Jimmie & Sabine Applegate
Parcel Number(s): 791933
Assessment Year: 2015 Petition Number: BE-150075

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> 78,600 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 290,340 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 368,940 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 62,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 290,340 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 352,340 </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 4, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Brent Parsons, and Appellants Jimmie & Sabine Applegate.

Appellant Jimmie Applegate said they are appealing the true and fair value of the land. They believe the land value to be lower than \$65,000. He said they purchased the land for \$62,000 on 4-15-14. He reviewed the photos he submitted earlier and said there is a large pond on the property which takes up approximately one third of the property. He also discussed the canal and water overflow which limits the building site with the setback restrictions, and they are unable to put a garage on the property. He reviewed comparables in the area and stated some were not very good comparables. They also stated they were unaware of all the restrictions at the time of purchase.

Appraiser Brent Parsons said they can't compare other assessed properties to base the value on per the RCW's. He said the land was valued much less when it was empty, but when the parcel was improved it will be worth more. Now the property has a 31,000 square foot house. He agreed that yes they don't have more space for a garage, but they have a house on the property, and noted that some people will pay more for property with a pond on it. He referred to page 8 and the ratios for small properties, and reviewed the sales list on page 9 of the submitted material in regard to comparables and sales prices.

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 value of the land be reduced to \$62,000. The property was sold in April 2014 for \$62,000 and therefore the Board has concluded that this is the fair market value given the pond and complications with improving this property. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 18th 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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