

Order of the KITTITAS County
Board of Equalization

Property Owner: Scott & Kimberly Lindley
Parcel Number(s): 955168
Assessment Year: 2016 Petition Number: BE-160046

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>133,000</u>
<input type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$148,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>105,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$120,600</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 01, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Assessor Mike Hougardy. Appellant Scott Lindley phoned in for a conference call.


Appellant Scott Lindley said he had reviewed all the information provided by the Assessors for the true and fair value and the comparable sales. He said he wondered why the first comparable sales they provided were from 2014. Mr. Lindley provided comparable sales from 2016 and 2017 which he said he believes were relevant. He said he has had this property listed for two years and had no interest or offers on it and that he believes its overvalued. He said its not worth \$148,000 and he would be happy to get \$114,000 for it. Jessica Hutchinson asked when the Appellant purchased the property. He said in 2005.

Assessor Mike Hougardy asked Mr. Lindley if the property had been listed with a realtor when he had lowered the price to \$139,000. Mr. Lindley said yes, that's correct. He said the realtor told him he was listing it too high. Assessor Hougardy thanked the Appellant for taking part in this process. He explained that they take comparable sales up to two years before the assessment date of January 1, 2016, and that they don't use comparable sales after that date. He asked about the group B well system. The Appellants have purchased a water right and can use it when they develop. After reviewing all the materials Assessor Hougardy said it looks like we have your property valued too high, so he will agree to Mr. Lindley's estimate of value for the land and then add the improvements, so \$105,00 for the land value and then add the improvements.

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 determined that the assessed value of the property will be reduced to \$120,600 due to the evidence provided by the Appellant and Assessor. The Board is valuing the land at the \$105,000 suggested by the Appellant and keeping the improvement value at the \$15,600 due to the presence of the group B well and the mitigated water right. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 5th day of May, (year) 2017


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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