

**Order of the           KITTTAS           County**  
**Board of Equalization**

Property Owner: Barbara Young  
Parcel Number(s): 911933  
Assessment Year: 2016 Petition Number: BE-160051

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 checked="" type="checkbox"/> Land	\$	<u>77,770</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>          </u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>          </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 19, 2017. Those present: Jennifer Hoyt, Reta Hutchinson, Jessica Hutchinson Clerk Debbie Myers, Appraiser Joel Ihrke, and Appellant Barbara Young.

Appellant Barbara Young reviewed the maps she had submitted and discussed her parcels of raw land and horse pasture. She did a comparison with the comparable properties of her neighbors and her property is more expensive than all of them. Her parcel is up to .90 cents a square foot, and one of the neighbors is 35 cents a square foot. Both are just land that they have horses on. Appellant Young said her property is broken into four parcels, and has no water, and no septic. She reviewed a spread sheet she submitted for evidence and when asked, she stated she had bought three of the four parcels and convinced her neighbor to sell her the fourth one later. Appellant Young said she believes lots should only be compared to lots which are zoned the same; not residential vs. bare land; and that undeveloped land parcels should be compared to undeveloped land parcels.


Appraiser Joel Ihrke thanked Ms. Young for the information she had provided. He reviewed the exhibits submitted from the Assessor's office. He said he wanted to point out why the price is higher for these four separate parcels. He said they are four separate building sites, with different access off of the Kittitas Highway. Appellant Young said she thought only two of them had access off of the Highway, but there is a drainage ditch in front of the other two that would require permission for access. There was discussion on easements and access to the parcels. Appraiser Ihrke reviewed comparable sales and explained how they came up with the base value on a site with the next acre being less; the base value for the first acre here is \$68,000 with \$10,000 for the next acre; the same model was used for the rest of the parcels. He reviewed the Appellants spread sheet, which he said is very helpful, but said they had to eliminate the older sales; he said looking at #4 on the list they look at the land value and subtract the improvements and the value is very close with our assessed values.

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 Assessor's valuation be upheld. The Boards decision was made based on the application of the Assessor's

model for smaller acreage parcels. Since all four parcels have not been proven unbuildable, the sales comparisons used are sellable, smaller, building lots. The Appellant provided data for neighboring parcels, however the Board can only take into consideration sold parcels within two years of the assessment date. The Appellant did not provide adequate evidence to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 21 day of April, (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.

**Distribution:** • Assessor • Petitioner • BOE File