

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

Property Owner: Garth Evans
Parcel Number(s): 788536
Assessment Year: 2016 Petition Number: BE-160063

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="checked" type="checkbox"/> Land	\$	<u>40,430</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$40,430 </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, and Appraiser Joel Ihrke. Appellant was not present.

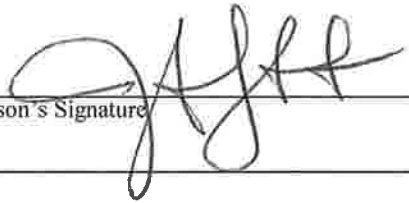
The Board of Equalization reviewed the petition materials submitted by the Appellant.

Appraiser Joel Ihrke said there are two parcels in question here. He said both were purchased at the same time so he will discuss them together. Appraiser Ihrke reviewed the exhibits and the comparable sales in the Peoh Point area near Cle Elum, and said these were used in valuing Mr. Evans properties. He said the sales study is good, and their ratios are under the 100% mark, so if anything, they are slightly under the market value, and that is very close with this model. He discussed the base value acre of \$45,000, and the adjustments for the topography on the first parcel and a 10% adjustment on the second parcel due to a creek going through the property. He said he wished Mr. Evans was here to give him more insight of the characteristics of the property.

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 Assessor's valuation be upheld. The two parcels (951711 and 788536) were purchased together for \$48,000 during the assessment year. The Assessor's Upper Peoh Point model was applied to the valuation of these parcels. The Assessor's representative provided evidence to demonstrate that the model applied to these properties is performing within acceptable margins. There has been a topography adjustment to the parcel. Without the Appellant providing evidence for why the purchase price was below market value, we can't determine if it was an arm's length transaction and not a distressed sale. Appellant did not provide adequate evidence to dispute the Assessor's valuation. The Board 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.

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