

Order of the KITTTITAS County
Board of Equalization

Property Owner: Roy Davis & Penny Lee
Parcel Number(s): 954013
Assessment Year: 2016 Petition Number: BE-160069

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 112,500 </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> 128,100 </u>

<input checked="" type="checkbox"/> Land	\$	<u> 99,000 </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> 114,600 </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 12, 2017. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, and Appraiser Joel Ihrke. Appellant phoned in for a conference call hearing.

Appellant Roy Davis said they had two lots but sold one of them a few years ago, and the lot they have now has a huge rock right at the beginning of the lot, making it difficult to build on. He said he's sure it's a buildble lot, but you would just have to take the rock into consideration when planning road access and in the building plans. Mr. Davis said they have been trying to sell the property but believes they haven't been able to because of the rock. He said he thought the increase in assessed value was too high since he hasn't been able to sell the propery listed for \$99,000.

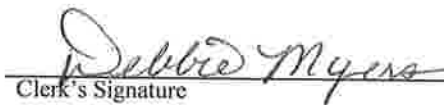
Assessor Mike Hougardy reviewed comparable sales for the property. He explained how they use mass appraisals to come up with a valuation model and then make adjustments for individual properties. They discussed improvements and well improvement values for property.

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 determined that the land value be reduced to \$99,000 and the improvement value be upheld at \$15,600 for a total value of \$114,600. The Board's decision is based on the most comparable sales presented in the Assessor's report #2 and #5. The Board applied the price per acre of the comparable sold properties to the subject property to arrive at the \$99,000 value for the land. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 18th 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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