Order of the **KITTITAS** County

Board of Equalization

Property Owner:	Cooper & Susar	n Pitsker Rev Liv	Trust, Bambi Bryan	it Trustee				
Parcel Number(s):	598134							
Assessment Year:	2015		Petition Number:	BE-150014	E-150014			
Having considered	the evidence pre	sented by the par	rties in this appeal, th	ne Board her	eby:			
\Box sustains \Box overrules the determination of the assessor.								
Assessor's True and Fair Value			BOE True and Fair Value Determination					
Land	\$	39,610	🔀 Land	\$	19,805			
Improvemen	ts \$		🗌 Improvem	ents \$				
☐ Minerals	\$		Minerals	\$				

Personal Property

Total Value

19.805

This decision is based on our finding that:

Personal Property

Total Value

The issue before the Board is the assessed value of land/improvements.

\$

A hearing was held on April 7, 2015. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Mike Hogardy. Appellants John and Bambi Bryant called in for a phone hearing.

39,610

Appellants said they had aquired the property after a death in the family, had the weeds irradicated, and looked into the possibility of moving here from CA, but recently discovered they are in the red zone and unable to drill a well or aquire water. They have had the property on the market for six months with no interested buyers. They said the only way to get water to their property is to put in a cistern and then pay someone to haul in water.

Appraiser Mike Hogardy reviewed comparable sale properties and noted that there is power in to the road, but not onto 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 of Equalization has determined that the land value for this parcel be reduced to \$19,805 due to the red zone water classification of this property. The Board has applied the concept given to the upper county water moratorium of reducing property values by 50%. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 1	18 th day	y of	April,	(year)	2016
--------------	----------------------	------	--------	--------	------

Chairperson's Signature

Libbre Myers 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

REV 64 0058e (4/30/13)