

Order of the KITTITAS County
Board of Equalization

Property Owner: Jeff Merkeley
Parcel Number(s): 346134
Assessment Year: 2015 Petition Number: BE-150125

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>34,380</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>34,380</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>12,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>12,500</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 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant Jeff Merkeley called in for a phone hearing.

Appellant Jeff Merkeley said they ran water under the highway, did the engineer work and then he moved out of the area and the property just sat. He said he received this lot a year ago and put it on the market last spring for \$19,500, now it is \$12,500 and still no takers. He said he thought the front end cost of \$7,000 for the storm and sewer costs are a big burden for someone to take on, and that the market is telling us this lot is not worth that. Mr. Merkeley said the city engineers asked him if he and the neighbors to the north could tie into different extensions for water and sewer, which would be a longer distance. He said they are thinking ahead, but it is more cost speculative for him.

Appraiser Dana Glenn said the costs to develop this property seem to be exceptional and our model doesn't take these costs into consideration. He said there is uncertainty as to what the total costs will be and it didn't help the Appellant that his brother didn't appeal with his neighboring property. He also said it is unknown if the owners of neighboring parcels will step up and help with the costs to tie into water and sewer lines. He suggested the Appellant bring this to the Board to make a decision.

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 comparative property provided by the Petitioner is the most accurate comparable to the subject property. The Board has adjusted the valuation to \$12,500. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 29th day of April, (year) 2016


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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