

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner: Frank & Marsha Kraft

Parcel Number(s): 17587

Assessment Year: 2015

Petition Number: BE-150182

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>48,330</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>7,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>55,830</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 4, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant was not present.

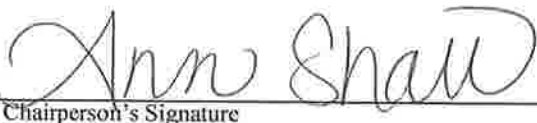
The Board of Equalization reviewed the petition materials submitted by the appellant.

Appraiser Dana Glenn said the appellant has the property for sale at \$39,000. The property is almost two forested acres with BPA powerlines, off the Upper Peoh Point Road. It has a 319 foot deep well with 13 gallons of water per minute. He said he has discussed having to purchase mitigated water rights with a cost of approximately \$8,000 to \$10,000 with the owner, which is a burden, but not a deal breaker as the appellant is in the green zone. He also said they factored in the powerlines in the model they used to value 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 determined that the Assessor's valuation was accurate and the Assessor's valuation was upheld. The Petitioner did not supply any supportive documentation for a change in value to be considered. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 18<sup>th</sup> 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.

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

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