

**Order of the     KITTTITAS     County**  
**Board of Equalization**

Property Owner: Mark "Sam" Kayser  
Parcel Number(s): 274934  
Assessment Year: 2016 Petition Number: BE-160073

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>37,500</u>     |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>5,000</u>      |
| <input type="checkbox"/> Minerals                | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>          </u> |
| Total Value                                      | \$ | <u>\$42,500</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 26, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Anthony Clayton. Appellant was not present.

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

Appraiser Anthony Clayton said 19 of these parcels are in the Department of Ecology red zone which is currently a water moratorium area. He reviewed the red zone map, exhibits, and comparable sales for the Secret Canyon area where they are located. He reviewed land sales, land quality, price per acre and the differences due to land and road frontage. He stated the taxpayer had purchased this property in a bank sale for \$500 an acre. He said the 19 parcels were purchased for \$190,000. Appraiser Clayton said the subject parcels have reductions for being in the red zone.

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 Office has made adequate adjustments to the properties to reflect market value. The Appellant did not provide enough evidence to prove a lower value. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 5<sup>th</sup> day of May, (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.

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

REV 64 0058e (4/30/13)