

**Taxpayer Petition to the  
Kittitas County Board of Equalization for  
Review of Personal Property Valuation Determination**

<b>Office Use Only</b>	
Petition	
Date	<u>11/2/21</u>



Tax Parcel No: 957439

I request the information used by the assessor in valuing my property.

This petition must be filed or postmarked no later than July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2021 for taxes payable in 2022 to the amount shown in Item No. 5(b) on this form.

**ALL ITEMS MUST BE COMPLETED** (Please print)

1. Account/Parcel Number: Enter this number in the space provided at the top right-hand corner of this petition. Your account or parcel number appears on both your determination notice and your tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

2. Owner: VANTAGE WIND ENERGY LLC

**Mailing Address for All Correspondence Relating to Appeal:**

Street address: PO BOX 64418

City, state, zip code: CHICAGO, IL 60664

Daytime Phone No: (414) 223-7449 Fax No: \_\_\_\_\_

Email Address: Rebecca.Sobel@ey.com

Name of petitioner or authorized agent: ERNST & YOUNG LLP - Rebecca Sobel

3. The property which is the subject of this petition is (check all which apply):

Leasehold

Commercial equipment

Farm equipment

Other WIND ELECTRIC POWER GENERATION

4. General description of property:

a. Address/Location: TURBINES LOCATED IN TCA 27

b. Description of building: \_\_\_\_\_

c. Type of personal property: WIND TURBINES AND ASSOCIATED EQUIPMENT

5. (a) Assessor's determination of true & fair value:

(b) Your estimate of true & fair value:

Personal property ..... \$ 17,900,425

Personal property ..... \$ 8,000,000

Improvements/Bldgs ..... \$ \_\_\_\_\_

Improvements/Bldgs ..... \$ \_\_\_\_\_

Crops/Minerals ..... \$ \_\_\_\_\_

Crops/Minerals ..... \$ \_\_\_\_\_

**TOTAL** ..... \$ 17,900,425

**TOTAL** ..... \$ 8,000,000

Assessor's "Change of Value Notice" or other determination notice was dated: 10/4/2021

6. Purchase price of property: \$ N/A

Date of purchase: \_\_\_\_\_

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

7. Remodeled or improved since purchase?  Yes  No Cost: \$ \_\_\_\_\_

8. Has the property been appraised by other than the County Assessor?  Yes  No  
 If yes, appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_  
 Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

9. Most recent sales of comparable property (within the past 5 years):

Description	Sales Price	Date of Sale
a. _____	\$ _____	_____
b. _____	\$ _____	_____
c. _____	\$ _____	_____
d. _____	\$ _____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or used equipment dealers.

**10. If this petition concerns income property, you must attach a statement of income and expense for the past two years and copies of leases or rental agreements.**

**11. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value.**  
 (The assessor is, by law, presumed to be correct. **You** must prove that the assessed valuation is not the true and fair market value, (RCW 84.40.030)). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value are not valid reasons.  
 The Washington Department of Revenue Personal and Industrial Property Valuation Guidelines apply positive and increasing trend factors to the cost basis of the wind energy equipment when in fact the cost of this equipment is actually declining. Additionally, the market value of the facility is negatively impacted by the Federal Production Tax Credit.  
 Attach any supporting documentation, such as maps, photographs, letters, appraisals and/or other documentary evidence to support your estimate of value.

**12. Check one of the following statements that applies:**

I intend to submit **additional** documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

**13. I hereby certify I have read the above Petition and that it is true and correct to the best of my knowledge.**

11/1/2021  
Date

Rebecca L. Stel  
Signature of Taxpayer or Agent

**Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.  
 The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Petitioner (Taxpayer)

Mike Hougardy  
 Kittitas County Assessor  
 205 W 5th Ave Ste 101  
 Ellensburg WA 98926  
 509-962-7501

# Personal Property Summary



Schedule # : 957439  
 Property Type : 48  
 Tax District : 27  
 Tax Year : 2022  
 Mailing Date : 10/4/2021  
 Head of Household : No  
 Late/Non Filing Penalty : 0.00%  
 Taxable Value : \$17,900,425.00

VANTAGE WIND ENERGY LLC  
 ATTN VANTAGE WIND ENERGY LLC  
 ONE SOUTH WACKER DR STE 1800  
 CHICAGO IL 60606-4630

This summary of Personal Property reported in your ownership or control shows the taxable value for each item of equipment. This value is the basis for taxes paid next year. If you have questions regarding this notice, please contact the Assessor's office. If you wish to appeal the assessed value, contact the KITTITAS County Board of Equalization within thirty days of postmark date, or July 1 of the assessment year, whichever is later.

Personal Property Located At : TURBINES LOCATED IN TCA 27  
 Description of Schedule : REVENUE GENERATING WIND TURBINE

**THIS IS A COPY  
 OF YOUR  
 PERSONAL PROPERTY  
 LISTING AS COMPUTED  
 FOR YOUR RECORDS**

#	Description	Year Pur.	Qty.	Cost	Recv.	Dep.	Tax Value
1	000080THRU000092-VORTEX GENERATOR (17)	2013	1	\$27,154.00	8.5% DOR	45.50%	\$14,799.00
2	000093-SOFTWARE/WIND BOOST INSTALL 2013 (17)	2013	1	\$336,781.00	Software DOR	100.00%	\$0.00
3	PORTION TURBINE ROADS (17)	2011	1	\$3,526.00	8.5% DOR	52.40%	\$1,678.00
4	WIND TURBINES ETC (17)	2011	1	\$144,921.00	8.5% DOR	52.40%	\$68,982.00
5	PORTION TURBINE ROADS (17)	2010	1	\$1,404,046.00	8.5% DOR	56.10%	\$616,376.00
6	WIND TURBINES ETC (17)	2010	1	\$39,176,742.00	8.5% DOR	56.10%	\$17,198,590.00
<b>Line Total : \$41,093,170.00</b>							<b>\$17,900,425.00</b>

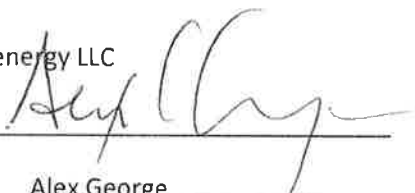
December 2018

## GENERAL APPOINTMENT OF AGENCY

Ernst & Young LLP is hereby authorized to represent Invenergy LLC. ("we" or "us") and its subsidiaries in ad valorem, real property and personal property tax matters with respect to all property owned, possessed and/or controlled by Invenergy LLC. Ernst & Young LLP has the general power to represent us in receiving notices of value, filing of returns, obtaining copies of appraisals, tax assessments, abatements, exemptions or any other information relevant to real and personal property tax matters. Ernst & Young LLP is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities including boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authority or review of real and personal property tax assessments, abatements, exemptions or any other matter upon which the entities have administrative jurisdiction. Additionally, where permitted, Ernst & Young LLP has full authority to represent us, with the assistance of legal counsel, if necessary, in the appeal process.

This authorization remains in effect until revoked, in writing, by Invenergy LLC and its subsidiaries or Ernst & Young LLP.

Invenergy LLC



By: Alex George  
Title: Vice President