

**Order of the           KITTITAS           County**  
**Board of Equalization**

Property Owner: Leo Oltman ETUX  
Parcel Number(s): 227834  
Assessment Year: 2015                      Petition Number: BE-150032

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>22,500</u>
<input type="checkbox"/> Improvements	\$	<u>1,480</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>23,980</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>10,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>10,000</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 May 09, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Brent Parsons, Appellants Cathi & Leo Oltman & Nathan Hill, and Attorney Richard Cole as Appellants representative.

Appellants attorney Richard Cole asked Mr. Oltman to give the history of the property in question. Appellant Leo Oltman said the property was in Cathi's family before they married and they owned it since the 1970's. They have historically floated the river to the property and used it for picnics, because it takes weeks to get permission to go down the John Wayne trail and they would also have to cross Springwood Ranch property. Cathy Oltman said the property is in the 100 year flood plain. Representative Cole asked if the comparables had legal access, and if they were in the flood plain. Appellant Nathan Hill asked what the definition of access is.


Appraiser Brent Parsons said they have to get comparable sales and then make adjustments. When Mr. Cole asked how they make adjustments Appraiser Parsons said they make adjustments off of comparable sales. He also said they made a value judgement because you can walk into this property with permission from Springwood Ranch; approximately a two mile distance. He reviewed how they value properties with the appellants.

There was discussion on access, limited access, flood plains, comparable sales, lack of comparable sales, and riverfront property values. Appellants said they thought the hike to the property was more like four miles. When the Board asked what the improvements on the property were, the appellants said a roof cover with a lean to made out of driftwood.

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 finds that the recreational nature and access issues for this property make it unique and unlike any of the comparable sales. The Board has determined that the fair market value for the land is \$10,000 and the improvements carry no value. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 8 day of June, (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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