

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

Property Owner:           Sage Hills            
Parcel Number(s):           951736            
Assessment Year:           2015           Petition Number:           BE-150039          

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 type="checkbox"/> Improvements	\$	<u>                          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          37,500          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          18,750          </u>
<input type="checkbox"/> Improvements	\$	<u>                          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          18,750          </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 March 28, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Mark Peterson, and Appellant Ian Elliot.

Appellant Ian Elliot said he didn't supply additional comparables because he believes the current comparables are adequate for his purposes. He added that all but four of the county comparables were sold prior to the red zone being established, and that the red zone map went into effect in September of 2014. He said the county will not accept applications in the red zone so the properties are undevelopable at this time. He discussed water drainages with senior water rights, mitigation water banks, cisterns, and listed parcel comparables which are irrigated from the KRD.


Appraiser Mark Peterson said the assessment date is 1-1-15, and they can't go into the future or speculate, and that the senior water right holders could keep all the water for their own use, and that there is no imminent use domain for water. He said all the parcels are above the canal, and there are no creeks available for Sage Hills. He listed comparables with prices, referred to the maps provided, the topography and the comparable sales. He stated they have to have a justification for the valuations, and discussed the red zone and valuations.

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 has determined that the value of this land is to be reduced 50% due to the red zone water availability classification. The Board has reduced the value 50% based on the value remedy used by the Assessor's office in Upper Kittitas County during the water moratorium. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this           4th           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.

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