

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

Property Owner:           Cindy McMeans            
Parcel Number(s):           958171            
Assessment Year:           2015           Petition Number:           BE-150059          

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	\$	60,000	
<input type="checkbox"/> Improvements	\$		
<input type="checkbox"/> Minerals	\$		
<input type="checkbox"/> Personal Property	\$		
Total Value	\$	60,000	

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	30,000	
<input type="checkbox"/> Improvements	\$		
<input type="checkbox"/> Minerals	\$		
<input type="checkbox"/> Personal Property	\$		
Total Value	\$	30,000	

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 <sup>Mark</sup> Peterson, Appellant Cindy McMeans, and Observer Lisa Lawrence.

Appellant Cindy McMeans discussed the red zone for water and how it affected her property. She listed recent sales near her parcels and said some of the comparables listed from the county have electricity and some other differences which she believed made them not comparable. She said none of the comparables were from before the red zone was created, and now they can't build in the red zone. Ms. McMeans provided maps with her property shown in relation to the canal and Clockum road.

Appraiser Mark Peterson said the appraisal date of the property is 1-1-15 and they have to use sales before 1-1-15 for comparables. He said exhibit one shows the comparables the Assessor's office used. He also said most of the Appellant's property is above the canal but not considered remote, and discussed the land models used to value the property. Mr. Peterson referred to the maps provided with comparable sales which were above the canal and said some were valued as dry parcels; there was some road frontage with a value of \$10,000 for the first acre, then it decreases from there. He also discussed range models and how they differ and that they are adjusted for topography in some situations.

Appellant McMeans asked about the valuations, since she can't sell one acre, she would have to sell 20 acres at a time. Appraiser Peterson agreed, but said that is how their computer models work in valuing the property. He said a residential acre has more value because it is a building site. Road access was also discussed.

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 31 day of March, (year) 2016

Ann Shaw  
Chairperson's Signature

Debbie Myers  
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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