

Order of the KITITAS County
Board of Equalization

Property Owner: D.L. Holter
Parcel Number(s): 193936
Assessment Year: 2016 Petition Number: BE-160022

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> 15,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 2,470 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$17,470 </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 21, 2017. Those present: Jennifer Hoyt, Reta Hutchinson, Jessica Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant D.L. Holter.

Appellant D.L. Holter said the log house is a 185 square foot building built in 1903 or 1904, and that the previous Appraiser said it's deteriorated and a like condition for the year built, but that now it has an increase of \$10,000. He said the second parcel is more complicated as there is a 1970 mobile home on the property which is a licensed trailer. The value on the trailer is \$4,450 and the outbuilding is valued at \$1,500. He said he agrees with the land value but not the improvement value. He also said the mine shack on a separate tax parcel was valued at \$9,000 but is now \$15,000. Mr. Holter said the building is old with mis-matched logs, and he can't see how the value has gone up so much with no changes to the building. He also said he has a patented mining claim in which the water is considered a mineral and is therefore exempt.

Appraiser Anthony Clayton said there is depreciation in the valuation and that most of the improvement value is the well and septic systems. They discussed square foot valuations, improvements and water.

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 valuation be upheld. The Appellant did not provide sales comparable to the subject property to dispute the Assessor's valuation. The increase in market sales comparisons for land and improvements in the area justify the increase in assessed value. The Board of Equalization voted 3-0 to sustain the Assessor's Determination.

Dated this 26th day of April , (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.

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