

Order of the KITTITAS County
Board of Equalization

Property Owner: Robert, Susan, & Pasha Hunt

Parcel Number(s): 956166

Assessment Year: 2016

Petition Number: BE-160061

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>78,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>78,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>38,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>38,000</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 April 26, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellants Robert and Susan Hunt..

Appellant Robert Hunt said they have been in the valley since 2004 and purchased the 86 acres adjacent to their 76 acres in the hope of increasing hay inventory and cattle. He said they received a share grant from the USDA and had a centerline pivot to irrigate installed. The pivot is a permanent investment which has to be on the property 20 years because of the agreement with the USDA; it has to be maintained, and stay on the property. He said they are responsible for \$88,000 of the costs which they pay annually. Since the pivot was installed they have increased their 25 cow/calf herd to 50 cow calf pairs. Mr. Hunt said the second point he would like to make is that their neighbors have a salvage yard and pile junk up along the property line. He reviewed the pictures of the property line; said they have been frustrated at the dilapidation; and said even if they wished to sell some of their property, which they don't, they wouldn't be able to because of the view of garbage. Mr. Hunt said they keep the property in open space, as it was when they purchased it, but the purchase price was \$242,000 and now it is a 100 percent increase from what they purchased it for. He said this property is only good for farm land, and that no one wants to build next to a junk yard.

Appraiser Dana Glenn said the property is split into 6 parcels and that land is more marketable in small pieces. He reviewed comparable sales and the exhibits which they had submitted. He said when they see 86 acres go for \$242,000 it looks like they got a good deal. He also said it looks like the land is more valueable due to the irrigation system than it was before. Appellant Susan Hunt said the property was on the market for a long time, and that you can't get a high price for the property when the garbage is 20 feet high. Appellant Robert Hunt said the comparable sales provided were beautiful, not junkyards, and that when they purchased their property they offered half of the asking price and the owner accepted it because he had no other takers.

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 adjacent property's current use and appearance as a junk yard has a negative impact on its market value. The

Board also determined that the addition of the irrigation pivot has encumbered the subject property to the adjacent parcel, therefore affecting the market value of the property by itself. The Board made downward adjustments to the subject parcel to reflect these issues. Downward adjustment of \$40,000 for a total of \$38,000. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 5th day of May, (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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