

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner: Paula Thompson  
Parcel Number(s): 015933  
Assessment Year: 2016                      Petition Number: BE-160068

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>          1,280          </u>
<input type="checkbox"/> Improvements	\$	<u>                                  </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          \$1,280          </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 19, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Joel Ihrke. Appellant was not present.

The Board of Equalization reviewed the petition materials submitted by the appellant.

Appraiser Joel Ihrke said there are no improvements on the property, just land. We have taken it out of the model, and valued it as additional acreage for a \$1,280 value. He said he feels they have got this property lowered as low as they can possibly lower it, and the sales analysis backs up that value. He said the land is mostly creek and a hill so they are recognizing that. He reviewed the exhibits and photos provided. He stated the value on the property will still go up and down with the market.

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 is to be upheld. This parcel has been valued as additional acreage at \$4,000/acre. The Assessor's representative explained that the value applied to this parcel is the bottom tier of their valuation model. The Appellant did not provide adequate evidence to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this   21   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.

**Distribution:**   • Assessor   • Petitioner   • BOE File

REV 64 0058e (4/30/13)