

Order of the Kittitas County
Board of Equalization

Property Owner: Colene Merbs-Tackett, Chad Merbs, Jerad Merbs
Parcel Number(s): 352534
Assessment Year: 2015 Petition Number: BE-150008

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>80,310</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>81,630</u>

<input checked="" type="checkbox"/> Land	\$	<u>60,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>61,320</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 7, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Mike Hogardy, and Appellants Neil Tackett & Coleen Merbs-Tackett.

Appellant Neil Tackett said they purchased the property 10 years ago and they use it for camping. He commented that it has one good site for tents and the rest is a steep slope. They access the property from a forest service road which he said was in pretty good shape but their neighbor recently made some changes to his property and diverted the stream onto the road causing steep ruts about two feet deep and now the upper road is impassable. Appellant checked with the Forest Service and was told they don't have funding to repair the road. The Appellants said now it is difficult to use their property due to poor access, and when they had an appraisal done last year they were told poor access would lower the value of the property. They also said there is no water on the property, and they referred to the packet and pictures they had submitted. Appellants said the appraisal for the property was a little over \$40,000 and they would like to see the county valuation closer to the bank appraisal.

Appraiser Mike Hogardy said this property is in the yellow zone and they have four waterbanks to choose from. He reviewed the comparable sales in the bank appraisal and the county appraisal. He said he adjusted the new valuation for access, slope, and put a partial view on it which will change the value approximately \$8,000.

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 has determined that the improvement value remain at \$1,320 and the land value be reduced to \$60,000. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 18th 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.

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