

Order of the KITITAS County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 193936
Assessment Year: 2015 Petition Number: BE-150018

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>15,000</u>
<input 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 checked="" type="checkbox"/> Land	\$	<u>9,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>10,000</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 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Del Holter.

Appellant Del Holter said this listing is under a new mine and the value was raised to \$15,000. He said he firewised and removed brush from the property. He also said the structure is a processor for gold ore, and there have been no changes with the structure, there is also a temporary structure for mining. It is 288 square foot log building which was moved here from another location and sits over the mine shaft with a hoyst. Mr. Holter said there have been no updates to the buildings, just cleaned up.

Appraiser Anthony Clayton said the 288 square foot log building is in poor condition; the land is based on land models used in the area for small properties, whether it's buildable or not is up for debate.

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 land value be reduced to \$9,000 and the improvement value reduced to \$1,000. The comparable sales in the Liberty area support the adjustment made by the Board. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 10th day of May, (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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