

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

Property Owner:     Thomas Miller for Institute of Northwest Passages, Inc.      
Parcel Number(s):     949643      
Assessment Year:     2015     Petition Number:     BE-150071    

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>    84,000    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    84,000    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    71,070    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    71,070    </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, 2015. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Mike Hogardy, and Appellants Dory & Tomas Miller and Roger Weaver.

Appellants said the fair market value seems excessive, with no improvements to the property, no water; and that property with a well would need permits, infrastructure and to purchase a certificate of water. They said the water issues have been a nightmare. They also discussed Group B water systems and the costs associated with them.

Appraiser Mike Hogardy said at the time of the appraisal the water determinations had not been finalized. He said they do mass appraisals, not private appraisals and commented that property values have been dropping some since 2012. He also said some of these issues will be addressed during the next valuation cycle.

There was discussion on the public benefit system, wells, water zones, and comparable sales.

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 adjusted to the value of \$11,845 per acre. This determination is based on the one comparable property that is within the same "yellow" water district classification and applied to the subject property. The other comparables that were supplied by the Assessor's office were not within the same water availability district and therefore the Board has determined that they are not valid comparables to use in determining value for this parcel. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this     18<sup>th</sup>     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**

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