

Order of the KITTITAS County
Board of Equalization

Property Owner: Randall Lucas
Parcel Number(s): 162434
Assessment Year: 2016 Petition Number: BE-160013

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> 50,630 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$50,630 </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 12, 2017. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, and Appraiser Joel Ihrke. Appellant Randall Lucas called in for a phone conference hearing.


Appellant Randall Lucas said he has owned the property for twenty years; nothing has changed with the property; they have kept it as a boundary around the existing home, but that it had been classified as an unbuildable lot previously. He said the property is steep; has no year round access; no water to it and no improvements; but that last year they did spend \$7,000.00 to Firewise and clean up the property for the benefit of the community. Mr. Lucas said they are currently in a dispute with the neighbor regarding well setbacks, which are only 13 feet from his property line. He also said he does understand that the property taxes do increase, but that a 130% increase is too much all at once with no change to the property.

Assessor Mike Hougardy reviewed the exhibits which showed the two parcels with a purchase price of \$59,750.00; discussed how they value acreage; with the price for the base acre of \$50,000, adjacent lot at \$7,500 and the rest at \$2,300. He said in 2002 Mr. Lucas sold parcel #2 for \$65,000, then a well and septic were added to the property, so it then changed classification to buildable. In 2015 the adjacent parcel was sold for \$140,000 with no improvements except the well and septic.

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 of Equalization determined that the Assessor's valuation be upheld. The Board's decision was made based on the lack of concrete evidence to prove that the lot is unbuildable as the petitioner stated. If in fact there is documentation supporting that the lot is unbuildable, the petitioner is encouraged to provide that as concrete evidence to the Assessor for their future valuations. The Board voted 3-0 to sustain the Assessor's valuation.

Dated this 18th 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.

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