Order of the KITTITAS County

Board of Equalization

Property Owner:	Ed Palmer					
Parcel Number(s):	21018					
Assessment Year:	2016		Petition Number: _	tition Number: BE-160125		
Having considered the evidence presented by the parties in this appeal, the Board hereby:						
sustains	≥ overrules	the determinat	ion of the assessor.			
Assessor's True and Fair Value BOE True and Fair Value Determination						nation
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Land	\$	88,750	\boxtimes Land		\$	68,750
[Improvements	\$	7,500		nts	\$	7,500
☐ Minerals	\$		Minerals		\$	
Personal Prop	erty \$		Personal Pr	operty	\$	
Total Value	\$	\$96,250	Total Value		\$	\$76,250

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 01, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, and Appellant Ed Palmer.

Appellant Ed Palmer thanked everone for the opportunity to discuss his valuation. He said the property originally sold for \$180,000; the bank repossessed it and he eventually purchased it for \$50,000, as they own the ajacent property. Mr. Palmer said the parcel is 6 acres, and that the culvert which goes under the road is not large enough to accept all the water so it floods every spring. He showed pictures of the flooding with the water going over the roadway, and commented he thought that was the reason the property didn't sell for so long on the market. He said the ditch is dry in the summer; it floods every spring creating a big lake; and he is not sure how buildable the property is due to the amount of flooding every year.

The Board asked some clarifying questions regarding the roadway, ditch, and flooding. Assessor Mike Hougardy asked Mr. Palmer if he knew how much it would cost to cure the culvert problem. Mr. Palmer said approximately \$10,000.

Assessor Mike Hougardy said the drainage is a new development for us, and that they didn't know of this when the property was appraised. He said it's a tricky area for us because the land in that area supports the model they use to appraise property. He reviewed the maps and market sales in the area with the average price per acre of \$22,000. Assessor Hougardy said he didn't feel they have the correct value on the property as it stands; the Appellant would have to cure the flooding issue before the property would be considered buildable. He said this area does sustain a high value, but he belives there needs to be adjustments for the water issue.

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 assessed value of the property be reduced to \$76,250 to account for the cost to cure/develop due to the seasonal flooding of the property affecting access. The Boards decision was made on the Appellant's evidence showing the parcel in relation to the

Assessor's comparable properties and the explanation of the issues with flooding and access. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

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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