

**ORDER OF THE KITTITAS COUNTY  
BOARD OF EQUALIZATION**

Property Owner: Edward Sims

Parcel Number 327033

Assessment Year: 2012

Petition Number: BE 120001

Having considered the evidence presented by the party in this appeal, the Board hereby:

Sustains the determination of the assessor.       Overrules the determination of the assessor.

**Assessor's Appraised Value Determination**

Land                      \$390,000  
 Improvements            \$440,810  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                      \$ \_\_\_\_\_  
 Improvements          \$ \_\_\_\_\_  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$830,810

**TOTAL Determination:**

\$ \_\_\_\_\_

The issue before the Board is the assessed value of land/improvements.

A hearing was held on April 16, 2013. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn. Appellant was not present.

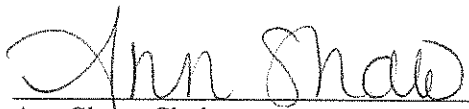
The Board of Equalization reviewed the petition materials submitted by the Appellant.

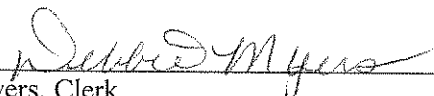
Appraiser Dana Glenn said this parcel is the U.S. Post Office on 3<sup>rd</sup> Street in Ellensburg. The property is 31,200 sq ft and the building is 13,088 sq ft. There is a fifty year lease in place at \$470.00 a month. The lease will expire this year and the owners will be able to renegotiate the rent. He said the owners have had cash flow issues due to the low rent amount. Dana Glenn said due to property values he still believes this to be a reasonable valuation

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.

Without any supporting evidence from the Appellant, the Board feels that the comparables used by the Assessor's office are sufficient evidence to sustain the value. The Board voted 3-0 to sustain the value.

This order is signed and dated this 23rd day of April, 2013.

  
\_\_\_\_\_  
Ann Shaw, Chairman

  
\_\_\_\_\_  
Debbie Myers, Clerk

## 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 inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://www.wa.gov/dor/wador/htm>.

**Distribution: \* Assessor \* Petitioner \* BOE File**