

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

Property Owner: Ziomek Pawluskiewicz

Parcel Number 866635

Assessment Year: 2012

Petition Number: BE 120010

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

BOE Appraised Value Determination

Land \$271,300
 Improvements \$220,460
 Timber/Minerals
 Personal Property

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

Assessor's Assessed Value Determination:

TOTAL Determination:

\$491,760

\$ _____

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, and Appellant Ziomek Pawluskiewicz.

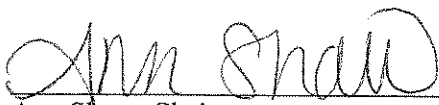
Appellant Pawluskiewicz said he only has seasonal access to his property and no drinking water. He also said this is a cabin, not a house.

Appraiser Dana Glenn said this parcel is off of Forest Service Road #4936, and that the property owners are allowed to request a permit to plow snow from the Forest Service for the winter months so they could have access year round. Mr. Pawluskiewicz thought the snow plowing could be very expensive.

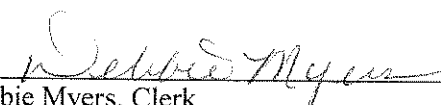
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.

The Board thought the sales data provided by the land owner is not within the dates for the tax year 2010. The market has changed since the assessment year and new valuations are coming out soon. The Board voted 3-0 to sustain the assessor's 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