

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

Property Owner: *Paul & Rebecca Williams*

Parcel Number: 497935

Assessment Year: 2012

Petition Number: BE 120012

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 \$42,000
 Improvements \$65,700
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

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

Assessor's Assessed Value Determination:

\$107,700

TOTAL Determination:

\$ _____

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

A hearing was held on May 21, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Mark Peterson and Brent Parsons. Appellant was not present.

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

Appraiser Mark Peterson said this property was located in the Snoqualmie Pass resort area. He listed comparable sales in the area and stated they have not seen a decline in prices in the Snoqualmie Pass area. He said this is an A-Frame with basement storage, a main level and loft. He also said this is an expensive area.


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 supporting sales were after the appraisal date of 2010 and therefore cannot be considered to make a change in value. The Board of Equalization voted 3-0 to sustain the appraiser's valuation.

This order is signed and dated this 21st day of May.



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>.

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