

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

Property Owner: Trent Blackmore

Parcel Number: 14540

Assessment Year: 2012

Petition Number: BE-120016

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 \$ 62,890
 Improvements \$0
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$62,890
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$62,890

TOTAL Determination:

\$62,890

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

A hearing was held on December 12, 2012. Those present: Chairman Jessica Hutchinson, Anne Shaw, Clerk Debbie Myers, and Appraiser Eric Anderson. Appellant called in for a phone hearing.

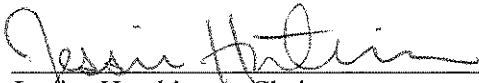
Trent Blackmore, appellant said he didn't think the comparables were fair. He stated Grasslands properties were always bigger and higher priced. He thought the cost of lot development should reduce the amount to be assessed.

Assessor Eric Anderson said the appellant had a point in regard to the Grassland comparables. He stated there were not a lot of comparables available. He also said at the time of the 2007 assessment the street was not completed, but that the value has increased with new structures, homes and development activity.


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 specific evidence in the form of comparable sales, the Board feels that the comparables used by the Assessor's office are sufficient evidence to sustain the value. The Board voted 2-0 to sustain the value.

This order is signed and dated this 27th day of December, 2012.



Jessica Hutchinson, 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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