

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

Property Owner: Pat Deneen/Lynda Denney

Parcel Number: 12586

Assessment Year: 2012

Petition Number: BE 120047

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 \$38,220.00
 Improvements \$500.00
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

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

Assessor's Assessed Value Determination:

\$38,720.00

TOTAL Determination:

\$ _____

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

A hearing was held on April 25, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jen Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, Assessor Marsha Weyand and Appellant's representative Rochelle Bush.

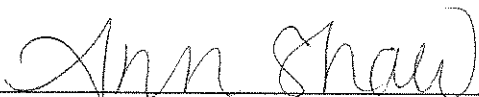
Appellant representative Rochelle Bush said she had come to appeal the market value of the properties and not the open space value.

Appraiser Dana Glenn said the appellant had put the open space value on the petitions. He said the open space value is to preserve lands in the valley and believed the value should be sustained.

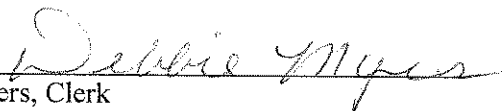
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The petitioner came to discuss market value but the petition was submitted to discuss the open space value. The Board of Equalization voted to sustain the Assessor's value.

This order is signed and dated this 1st day of May, 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>.

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