

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 950588

Assessment Year: 2012

Petition Number: BE 120071

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                                 \$56,880  
 Improvements                     \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$56,880

**TOTAL Determination:**

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

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

A hearing was held on May 9, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer and Appellants Representative Rochelle Bush.


Appellants Representative Rochelle Bush said the properties are similar, in the Ridgecrest area and approximately three acres in size. They have no water and questionable year round access.


Appraiser Susan Fitterer said these properties are undeveloped parcels off Ridgecrest road with Rural 3 zoning. She listed comparable sales and sales ratios from previous years.

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 felt there was not enough supporting documentation to adjust the value of these properties. The majority of the comparable sales were from dates beyond the assessment year. The Board of Equalization voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 14<sup>th</sup> 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>.

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