

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

Property Owner: HFSC Funeral Services

Parcel Number: 277333

Assessment Year: 2012

Petition Number: BE-120085

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**

<input checked="" type="checkbox"/> Land	\$ 270,000
<input checked="" type="checkbox"/> Improvements	\$ 861,760
<input type="checkbox"/> Timber/Minerals	
<input type="checkbox"/> Personal Property	

**BOE Appraised Value Determination**

<input checked="" type="checkbox"/> Land	<u>\$270,000</u>
<input checked="" type="checkbox"/> Improvements	<u>\$861,760</u>
<input type="checkbox"/> Timber/Minerals	
<input type="checkbox"/> Personal Property	

**Assessor's Assessed Value Determination:**

\$1,131,760

**TOTAL Determination:**

\$1,131,760

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

A hearing was held on December 12, 2012. Those present: Chairman Jessica Hutchinson, Anne Shaw, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant's representative Wayne Tannenbaum with Pivotal Tax Solutions called in for a phone hearing.

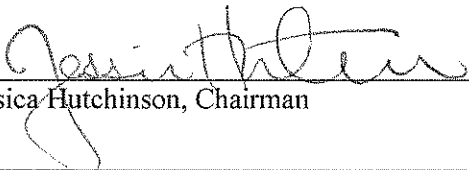
Wayne Tannenbaum with Pivotal Tax stated one of the buildings was built in 1910, the other one in 1928. He said they agree fairly close to the land value assessment but believes there should be more than 10% depreciation on the buildings. He said there was only 10% depreciation since 1910.

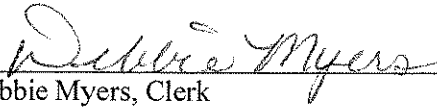
Assessor Dana Glenn stated the property located at 301 E. 3<sup>rd</sup> is valued at \$12.50 a square foot. He said this is a complex property with a lot of unique features. He also said there are not a lot of comparable businesses, but this one has been well maintained, it is zoned commercial, and he believes the valuation 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.

After reviewing comparable sales brought by both parties, the Board feels that the cost approach used by the Assessor's office is the most appropriate way to value the property. The Board also feels that the Appellant's representative raises a valid point about the condition, or effective age, of the building. However, without any evidence in the form of pictures or estimates to remedy specific conditions of the property to suggest that the Assessor's office is incorrect, the Board sustains the Assessor's value. The Board voted 2-0 to sustain.

This order is signed and dated this 27<sup>th</sup> 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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