

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

Property Owner: RCDG Spring 2007

Parcel Number: 953288

Assessment Year: 2012

Petition Number: BE-120086

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 \$ 588,060
 Improvements \$
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$588,060
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$ 588,060

TOTAL Determination:

\$588,060

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's representative Wayne Tannenbaum with Pivotal Tax Solutions called in for a phone hearing.

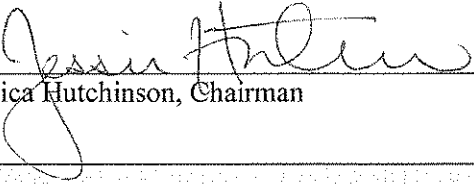
Wayne Tannenbaum with Pivotal Tax listed comparables at \$6.00 per square foot and said the subject property is valued at \$11.00 per square foot. He thought they should use an average of the Assessor's comparables to be \$8.50 a square foot and is asking the value be lowered to \$499,851. Mr. Tannenbaum also said comparables were difficult to find.

Assessor Eric Anderson agreed with Mr. Tannenbaum about the difficulty of finding comparables in the same area. He then listed some comparable sales in the area from 2007 at \$10.00 a square foot & \$9.96 a square foot, stating they had statutory authority to go back five years for comparables. He also said there were sales near the subject property, closer to the intersection with a land value of \$15.00 to \$20.00 a square foot. He said they usually settle on what things sell for to dictate the current values.

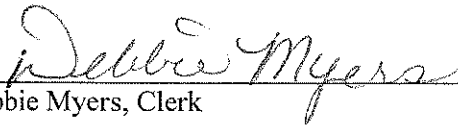
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

After reviewing the comparable sales supplied by both parties, the Board feels that the sales used by the Assessor's office best reflect the market conditions for the subject property. 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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