

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

Property Owner: Pat Deneen

Parcel Number: 949698

Assessment Year: 2012

Petition Number: BE 120112

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                      \$321,200  
 Improvements            \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$321,200

**TOTAL Determination:**

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

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

A hearing was held on May 7, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton. Appellant was not present.

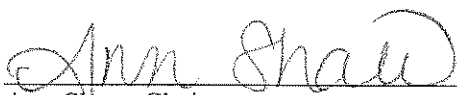
The Board of Equalization reviewed the petition materials submitted by the appellant.

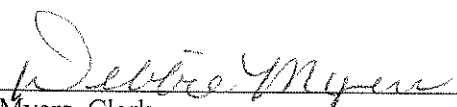
Assessor Anthony Clayton said the appraisal had been done January 1, 2009 and will be appraised again next year. He reviewed the sales submitted by the taxpayer and said some were from back then but the sales were in line with the Assessor's valuation. They had also listed some current sales, but they did not appraise on 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.

The Board of Equalization acknowledged the supporting evidence submitted by the petitioner supported that there has been a drop in the property values, however, the appraisal date is 2009 and we have to take evidence from the appraisal period. The property is up for re-appraisal in 2013 and the current sales will be considered in the new appraisal. The Board voted to sustain the assessor's value.

This order is signed and dated this 9<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**