

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 954552

Assessment Year: 2012

Petition Number: BE 120151

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                      \$47,800  
 Improvements            \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$47,800

**TOTAL Determination:**

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

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

A hearing was held on May 1, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn and Appellants Representative Rochelle Bush.

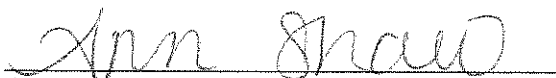
Appellants Representative Rochelle Bush said these parcels are ½ acre to 2 acres in size on Fowler Creek off Westside Road with no water, and have been logged of the saleable timber. She said the values have dropped; she gave some comparable sales in the area and said they thought the price of \$8,650 per acre would be reasonable.

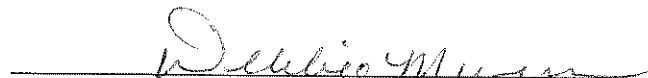
Appraiser Dana Glenn said these parcels are part of the four year cycle. He said the market has changed and the new sales will be taken into consideration when these properties are reassessed this year.

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 voted 3-0 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**