

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 954706

Assessment Year: 2012

Petition Number: BE 120161

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**

**BOE Appraised Value Determination**

Land                      \$70,000  
 Improvements            \$  
 Timber/Minerals  
 Personal Property

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

**Assessor's Assessed Value Determination:**

**TOTAL Determination:**

\$70,000

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

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

A hearing was held on May 14, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer and Appellants Representative Rochelle Bush.

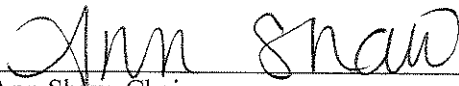
Appellants Representative Rochelle Bush said these parcels have decreased approximately 50% since 2008 and 2009 and the water situation was unknown at this time.


Appraiser Susan Fitterer listed comparable sales in the area and the sales model she used to value the property. She said this property is zoned PUD (Planned Unit Development).

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 the majority of the comparative sales that were supplied by the petitioner do not fall within the appraisal dates prior to January 1, 2010. The comparative sales that the petitioner submitted that were within the appraisal dates support the assessor's valuation of the property. The Board of Equalization voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 21<sup>st</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**