

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 113935

Assessment Year: 2012

Petition Number: BE 120168

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 \$21,000
 Improvements \$
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

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

Assessor's Assessed Value Determination:

\$21,000

TOTAL Determination:

\$ _____

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

A hearing was held on May 21, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt; Clerk Debbie Myers; Appraisers Mark Peterson and Brent Parsons; and Appellants Representative Rochelle Bush.


Appellants Representative Rochelle Bush said these parcels are .04 acre to 84.9 acres land only. She listed comparable sales in 2008 and 2009 and compared them to 2012 and 2013 sales. She said the values have dropped in that time period.

Appraiser Mark Peterson listed comparable sales in the areas of each parcel. They felt the valuations were reasonable.

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 documentation submitted by the petitioner on these properties did not support a change of value. The Board of Equalization voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 23rd 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>.

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