

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 953677

Assessment Year: 2012

Petition Number: BE 120175

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                      \$109,690  
 Improvements        \$1,010,050  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$1,119,740

**TOTAL Determination:**

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

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

A hearing was held on May 9, 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 this property has the clubhouse on it but they did not provide additional information on it.

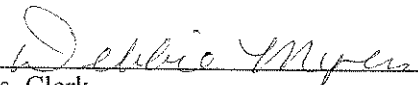
Appraiser Susan Fitterer said this property with the clubhouse is zoned Planned Unit Development. She said this last appraisal date was January 1, 2010 and that they could only consider sales during that time for comparables.

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 there was not enough supporting documentation to adjust the value of these properties. The majority of the comparable sales were from dates beyond the assessment year. The Board of Equalization voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 14<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>.

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