

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

Property Owner: Pat Deneen, Lynda Denney

Parcel Number: 949875

Assessment Year: 2012

Petition Number: BE 120199

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                      \$130,000  
 Improvements            \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$130,000

**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 larger in size, 3 to 3.1 acres with the exception of Petition 1#196 which is 3.54 acres and petition # 182 which is 1.35 acres and not buildable. She found comparable properties sold near that time for \$30,000 each. These parcels have no improvements, no water and have been logged. She also said they are in the water moratorium area and would have to purchase water.


Appraiser Dana Glenn said these parcels were also assessed in January 1, 2009 and are due to be reassessed. They discussed buildable vs. unbuildable. He said petition # 182 was valued at \$7,500 an acre, not the same as the others. He also said the taxpayer could have filed a claim for reduction due to the water moratorium but they didn't. He said they will factor that into the new appraisal.

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**