

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

Property Owner: Warren Pendrey

Parcel Number: 919334

Assessment Year: 2012

Petition Number: BE 120228

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                      \$50,880  
 Improvements            \$30,960  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                      \$50,880  
 Improvements            \$12,290  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$81,840

**TOTAL Determination:**

\$63,170

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

A hearing was held on April 29, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Eric Anderson and Mark Peterson and Appellant Warren Pendrey.

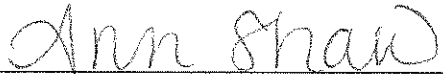
Appellant Warren Pendrey said this property is in poor condition, unlivable, and needs plumbing. He said he finally has a letter from the city of Roslyn verifying there are no water or sewer hookups to this property. He believes due to the condition of the property it should be valued approximately half of the Assessor's valuation.

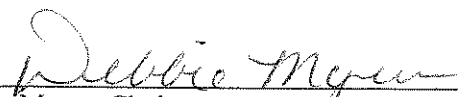
Appraiser Eric Anderson said most areas would tear down a building in this condition but city of Roslyn refurbishes old buildings. He said the house does need a lot of work, but the property is valued more due to the proximity of downtown. He said regarding the water/sewer hookup fees; these should be removed with Mr. Pendrey's letter from the City of Roslyn.

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 decided to reduce the improvements to \$12,290 to reflect the absence of hook ups to the city plumbing utilities and condition of the building.

This order is signed and dated this 7<sup>th</sup> day of May, 2013.

  
\_\_\_\_\_  
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**