

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

Property Owner: Warren Pendrey

Parcel Number: 393935

Assessment Year: 2012

Petition Number: BE 120229

Having considered the evidence presented by the party in this appeal, the Board hereby:

Sustains the determination of the assessor. Overrides the determination of the assessor.

Assessor's Appraised Value Determination

BOE Appraised Value Determination

Land \$13,200
 Improvements \$
 Timber/Minerals
 Personal Property

Land \$6,900
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

TOTAL Determination:

\$13,200

\$6,900

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 Mark Peterson and Eric Anderson and Appellant Warren Pendrey.


Appellant Warren Pendrey presented pictures of his property and his neighbor's property which he said is almost identical. He said the neighbor's property values stayed the same and his values had almost doubled according to the assessor's information. He said there is a sinkhole on his property and the values should have not increased that much.

Appraiser Mark Peterson said the subject property is considered sloped to hillside and valued at 35 cents a square foot, which is 10% what a buildable lot is. He said it is a challenge to value unbuildable lots, but it has been discounted due to the steep slope.

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 adjust the value of this property to reflect a reasonable value for the assessment year.

This order is signed and dated this 7th 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>.

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