

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

Property Owner: Dave & Doretta Pratt

Parcel Number: 343835

Assessment Year: 2012

Petition Number: BE 120235

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                      \$33,000  
 Improvements            \$40,380  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$73,380

**TOTAL Determination:**

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

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

A hearing was held on April 23, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Mark Peterson and Dana Glenn and Appellant Doretta Pratt.

Appellant Doretta Pratt said they purchased the property one year ago because they own the adjoining property and needed a little more space. She said the property is valued at two times what they purchased it for and she believes the values are going down. She also stated there are two small buildings on the property with no bedrooms, no heat source, no insulation and no foundation. When asked she said they had tried to rent them out as storage space, but they are currently not rented.

Assessor Dana Glenn said the land was valued at \$33,000 and the buildings at \$4,380. He stated the property was purchased in a bank sale for \$40,000, but they have to look at typical sales in the area. Assessor Mark Peterson said they had offered to appraise the inside of the buildings for the owner but owners had refused. He listed comparable sales they had used to value the property.

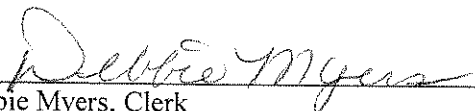
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.

The Board felt there would need to be more supporting documentation to decrease the property value. The Board voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 25<sup>th</sup> day of April.



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