

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

Property Owner: Ernest C. Glando, Jr.

Parcel Number: 914135

Assessment Year: 2012

Petition Number: BE 120236

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

BOE Appraised Value Determination

Land \$59,810
 Improvements \$
 Timber/Minerals
 Personal Property

Land \$41,860
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

TOTAL Determination:

\$59,810

\$41,860

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

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 Ernest Glando.

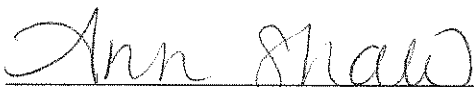
Appellant Ernest Glando showed a map with a grid view of his property. He stated there is a 50 foot easement/ditch to the City of Cle Elum which runs through the middle of the property. He said there is extensive flooding to the property some years. He questioned why the assessors had used comparables in the lower county when this property is situated in the upper county and he believes the values are not the same.

Assessor Dana Glenn said this property is one of a kind and that's why they looked at property in the Ellensburg area. There was discussion on road access and flooding. The Assessor's still felt their valuation was reasonable.

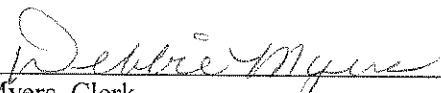
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The Board placed the value between the appellant's comp/acre and the appraiser comp/acre. They believe this subject property is valued between the two based on flood zoning and accessibility. The Board voted to lower the value to \$7,000 /acre.

This order is signed and dated this 25th 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>.

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