

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

Property Owner: Norm Thomas

Parcel Number: 18932

Assessment Year: 2012

Petition Number: BE 120238

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                      \$181,350  
 Improvements        \$1,020,040  
 Timber/Minerals  
 Personal Property

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

**Assessor's Assessed Value Determination:**

**TOTAL Determination:**

\$1,201,390

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

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

A hearing was held on June 20, 2013. Those present: Board members Reta Hutchinson, Jennifer Hoyt; Clerk Debbie Myers; Appraisers Anthony Clayton, Mark Peterson; Appellant Norm Thomas.

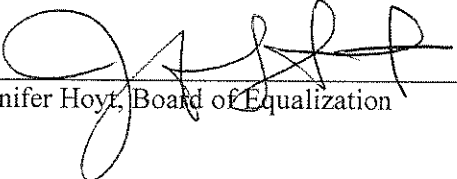
Appellant Norm Thomas said his house is valued 2/3 higher than his neighbor's home and the properties in Suncadia are very similar. He provided a list of property sales in the area and said some of them were in Tumble Creek which is a more exclusive and higher value area. He said even the ones that sold in Tumble Creek were sold for less than his property is valued.

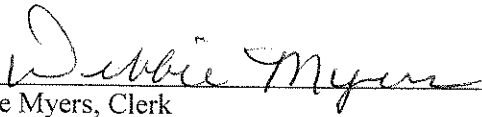
Appraiser Anthony Clayton listed property sales in the area and compared the square footage of the properties. He said the neighbor's property was sold in September of 2012, after the appraisal date so it wasn't used in the comps, but will be considered in the next appraisal cycle. He said the subject property valuation comes to \$203 a square foot, but the price of \$675,000 value asked for would be \$143 a square foot which is lower than the comps listed and not in the current range of comps.

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 documentation provided by the appellant used comparable sales after the assessment date. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

This order is signed and dated this 27<sup>th</sup> day of June.

  
\_\_\_\_\_  
Jennifer Hoyt, Board of Equalization

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