

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

Property Owner: Stephen Moore

Parcel Number: 831034

Assessment Year: 2012

Petition Number: BE 120239

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                                 \$70,000  
 Improvements                 \$340,880  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                                 \$70,000  
 Improvements                 \$284,050  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$410,880

**TOTAL Determination:**

\$354,050

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 Stephen Moore.

Appellant Stephen Moore said he had made improvements on the lot in Roslyn and that his new building costs were \$250,000. He also said he finished in 2012 and didn't see how the building could be valued at more than it cost him to have it built.

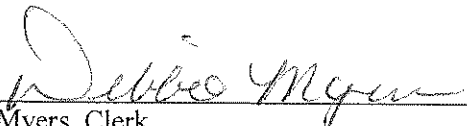
Appraiser Eric Anderson said the sales in the area drive the property values. He said there were not a lot of commercial sales in Roslyn and that he had used some comparable sales of commercial property in Cle Elum and comps with bare land sales to come up with the Roslyn figures. He also said they have to rely on what the property would sell for. He stated the owner did a nice job with the building and that it fits in with it's surroundings.

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 voted 3-0 to adjust the improvement value of the land to \$284,050.00 and uphold the assessed land value of \$70,000.00.

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>.

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