

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

Property Owner: Sean Gross, Arden Thomas

Parcel Number: 719333

Assessment Year: 2012

Petition Number: BE 120240

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 \$117,000
 Improvements \$150,020
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

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

Assessor's Assessed Value Determination:

\$267,020

TOTAL Determination:

\$ _____

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

A hearing was held on May 23, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Mark Peterson & Eric Anderson. Appellant was not present.


The Board of Equalization reviewed the petition materials submitted by the Appellants.

Appraiser Mark Peterson said this property is 7.5 acres located at 731 South Thorp Highway. He pointed out that the appraisal provided by the appellant was dated 10-3-2011 which was after the appraisal date of 1-1-2009. He said they also had an extensive remodel after the 2011 purchase and believed the assessed value was reasonable.

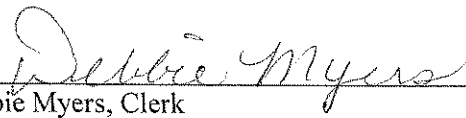
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The appellant's appraisal was from 2011 and the assessment date is 2009. Therefore, any supporting documentation to warrant a change in value would need to be from January 1, 2009 and prior. The Board of Equalization voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 30th day of May, 2013.



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>.

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