

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

Property Owner: Safeway Store #432 Cle Elum

Parcel Number: 283835

Assessment Year: 2012

Petition Number: BE 120241

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                      \$2,840,000  
 Improvements        \$2,179,340  
 Timber/Minerals  
 Personal Property

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

**Assessor's Assessed Value Determination:**

**TOTAL Determination:**

\$5,019,340

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

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

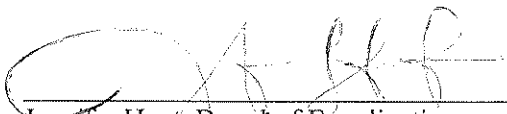
A hearing was held on June 20, 2013. Those present: Board members: Reta Hutchinson, Jennifer Hoyt: Clerk Debbie Myers, and Appraiser Mark Peterson. Appellant was not present.

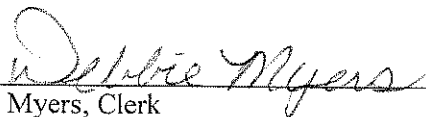
Appraiser Mark Peterson said there is no other grocery store in Cle Elum, there are some mini marts but no other grocery stores. He said it has a good location, close to exit 93, off I-90 and has a gas station. He said using the cost approach the assessors have 33% depreciation due to it being an older store. He also said the property tax consultant has it listed as being in better shape than the assessor. He stated the land value has stayed relatively the same.

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 was not sufficient to adjust the valuation at this time. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

This order is signed and dated this 25<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>.

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**Distribution: \* Assessor \* Petitioner \* BOE File**