

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

Property Owner: Mark & Kimberly Mecham

Parcel Number: 18957

Assessment Year: 2012

Petition Number: BE 120245

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                      \$166,070  
 Improvements            \$  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$166,070

**TOTAL Determination:**

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

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

A hearing was held on April 17, 2013. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton. Appellant was not present.


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


Appraiser Anthony Clayton said this property is lot 139, Phase 1, Division 1, in Suncadia. The property was purchased four months after the appraisal date on a bank sale for \$110,000. The same property sold for \$400,000 in 2006. He said it is considered view property and the comps submitted by the appellant were after the appraisal date, so they couldn't consider them.

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 comparables provided were after the appraisal date and will be reflected in the next appraisal cycle. The Board felt at this point they must take into consideration the comps provide by the assessor. The Board voted 3-0 to sustain the Assessor's value.

This order is signed and dated this 23rd day of April, 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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