

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

Property Owner: Everett & Janice Stitz

Parcel Number: 954808

Assessment Year: 2012

Petition Number: BE 120251

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 \$9,900
 Improvements \$114,170
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$24,800
 Improvements \$114,170
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$124,070

TOTAL Determination:

\$138,970

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

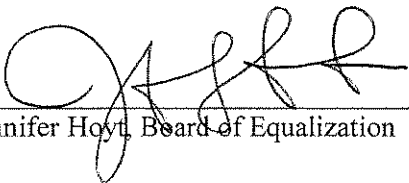
A hearing was held on June 20, 2013. Those present: Board Members Jennifer Hoyt and Reta Hutchinson; Clerk Debbie Myers; Appraiser Mark Peterson. Appellant was not present.

Appraiser Mark Peterson said this property is a townhouse. He said there are two four-unit buildings. This one was sold to Mr. Stitz on August 1, 2008 for \$210,000.00. The residential market has been reduced and seven of the units have foreclosed.

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 determined the recommended value listed in the Assessor's summary statement on exhibit 1 page 1 of the Assessor's Answer to Real Property Petition to be a reasonable increase to account for the value of the additional land associated with this unit. The Board of Equalization voted 2-0 to raise the land value to \$24,000 as recommended by the Appraiser for a total value of \$138,970.

This order is signed and dated this 26th 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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