

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

Property Owner: David Fennell

Parcel Number: 950002

Assessment Year: 2012

Petition Number: BE 120253

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                                \$113,420  
 Improvements                        \$811,420  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

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

**Assessor's Assessed Value Determination:**

\$924,840

**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 and Appellant David Fennell.

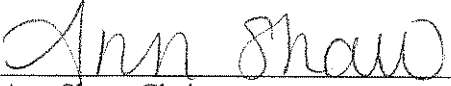
The Appellant David Fennel said his house is located at 307 Saddleridge, near a man made pond. He listed comparable sales in the area and said he purchased his property in 2009 as a bank owned property.

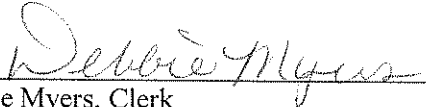
Appraiser Anthony Clayton said this property is in Tumble Creek, Suncadia, Phase III, Division II, Lot #9. He said the comparables provided by the appellant happened a year and three month after their valuation date, and that comps after the valuation date aren't considered.

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 felt there were sufficient comparables provided but that they will be used in the next assessment cycle. 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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