

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

Property Owner: John & Jan Garner

Parcel Number: 437134

Assessment Year: 2012

Petition Number: BE 120254

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 \$41,900
 Improvements \$26,670
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$41,900
 Improvements \$15,000
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$68,570

TOTAL Determination:

\$56,900

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

A hearing was held on April 29, 2013. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Eric Anderson and Appellants John & Jan Garner.

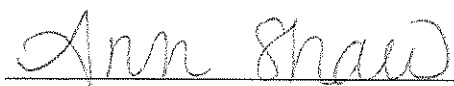
Appellants John & Jan Garner gave a brief description of the improvements which is an old single wide 1957 ABC travel trailer in poor condition with a roof over it; with a one room add on. They also said they thought the square footage is off.

Appraiser Eric Anderson said he would be happy to go inside to measure, but they cannot change the square footage on record unless it is measured by one of the appraisers. He said there are not a lot of comparables for this vintage of travel trailer, but they did give consideration to the stick built room and valued it with the trailer, which is a lower value.

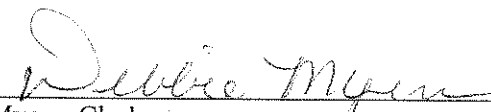
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

The Board of Equalization voted to reduce the improvements value to \$15,000.

This order is signed and dated this 7th day of May.



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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