

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

Property Owner: Richard Cole

Parcel Number: 368735

Assessment Year: 2013

Petition Number: BE-130001

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 \$14,550
 Improvements \$39,590
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$54,140

TOTAL Determination:

\$

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

A hearing was held on April 1, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant was not present.

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

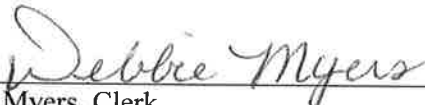
Assessor Dana Glenn said this property is located in the Bavarian Castle condominiums units at the Hyak exit, close to the freeway. He listed comparable sales within in \$1,000 of each other. He said the new property value notice had been mailed out after the appellant had turned in his taxpayer petition to Kittitas County Board of Equalization for review of real property valuation determination.

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 2013 valuation is within \$2,000 of the petitioned value for this property. The board determined that this assessment is accurate and there is no change in value warranted. The Board voted 2-0 to sustain the assessor's valuation.

This order is signed and dated this 3rd day of April, 2014.


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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