

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

Property Owner: Sigmund Dean Thompson

Parcel Number: 116835

Assessment Year: 2013

Petition Number: BE-130002

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 \$160,000
 Improvements \$ 58,580
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$218,580

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 in a platt called the Lake Kachess Summer Home Sites on the east side of the lake. The access is by a Forest Service road, seasonal access only, with pretty lake views. There is no power to the 1/3 acre lot, but they do have direct lake access. He said direct comps were tough as there are not many sales in the area, but they have been using a ratio report that is currently performing well. He said he thinks the value is reasonable.

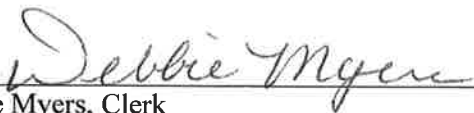
Pursuant to RCW 84.40.0301, the value placed on the property by the assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value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

There was not sufficient documentation submitted to the board to make a change in value to this property. The comparable listing for sale has not yet sold and therefore cannot be used as a determining factor to adjust the value. 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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