

Order of the KITITAS County
Board of Equalization

Property Owner: Aaron Kruspe
Parcel Number(s): 951614
Assessment Year: 2013 Petition Number: BE-130015

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u> 85,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 7,500 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 92,500 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 85,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 0 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 85,000 </u>

This decision is based on our finding that:

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

A hearing was held on May 20, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Darin Yusi. Appellant was not present.

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

Appraiser Darin Yusi said the subject property is a bare parcel of land , 3 acres in size located on Rocky Mountain Way, within the Tillman Creek gated community. He said the petitioner submitted an independent appraisal which was done 8 months after the property appraisal date of January 1, 2013, but that there was not a lot of change in land values during that time. He reviewed the appraisal and his report and discussed comparable sales in the area. He said this is a pretty typical piece of land, with no adjustment for view, however after viewing the property he is asked the Board to reduced the appraisal \$7,500 to 0 for improvements, as there is no well on the property, this is also indicated in his report.

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 has determined that the Assessors value of the land be sustained. The comparable parcels of land support the Assessors value for land on the subject property. However, the Board determined that the well improvement value be removed as there is no water available to the subject property. A reduction of \$7,500 is granted to this property to reflect the absence of water.

Dated this 22nd day of May , (year) 2014



Chairperson's Signature



Clerk's Signature

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 ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058e (4/30/13)