

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner: Sally Yancey for Mountain High Properties LLC  
Parcel Number(s): 951195  
Assessment Year: 2013 Petition Number: BE-130031

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 checked="" type="checkbox"/> Land	\$	<u>91,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>583,480</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>674,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>                  </u>
<input type="checkbox"/> Improvements	\$	<u>                  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>                  </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 April 17, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Sally Yancey.

Appellant Sally Yancey said their property, located at 280 Cake Box Lane in Suncadia, was built as a rental property. She said the location was not as desirable as some, and they don't have a golf course view. She said the home was not complete in 2008, they finished construction in May of 2013 and ordered an appraisal by the bank. Her exhibit 4 is the appraisal from Cascade Valuations Group for \$645,000. She also said the county has a higher square footage listed than the bank appraisal, and she thought the appraisal in May would be a higher value than the assessment in January as the properties were valued lower in January.

Appraiser Anthony Clayton said the county uses actual square foot measurements from the outside, but the upper story is estimated. He also said they submitted 28 comparable sales with a wide range of square footage. He said the land was appraised at \$91,000 and purchased for \$94,000. He said in the Cake Box Lane area 84% of the comparables are in the good range and the subject property is in the good range also. Mr. Clayton said the mass appraisal they use show high & low comps, and the subject is in the middle of these.

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 determined to uphold the value given by the assessor's office. The Board did calculate the price per square foot of just the comparables in Prospectors Reach and the average price per square foot went up from the assessor's value. The Board gave consideration to the quality of this construction and has determined that the assessor's value be sustained. The Board voted 3-0 to sustain the Assessor's valuation.

Dated this 7<sup>th</sup> day of May, (year) 2014

Ann Shaw  
Chairperson's Signature

Debbie Myers  
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)