

**Order of the           KITTTITAS           County**  
**Board of Equalization**

Property Owner: Bucoda Properties LLC  
Parcel Number(s): 19423  
Assessment Year: 2013 Petition Number: BE-130032

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>45,030</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>11,650</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>56,680</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, and Appraiser Anthony Clayton. Appellant was not present.

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

Appraiser Anthony Clayton showed the location of the property, 3680 Ellensburg Ranches Road, on a map and discussed sales in the area. He also mentioned the Taylor Bridge fire which occurred in August of 2012. He said there were no sales after the fire, but exhibit 2 page 1 shows four comparable sales, and also that the subject property was sold in a bank sale.

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 Assessor's valuation of this property. There was not any documentation provided by the appellant to support a change in value. The Board voted 3-0 to uphold the Assessor's valuation.

Dated this   9th   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**

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