

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

Property Owner: David M & Susan Read

Parcel Number: 818433

Assessment Year: 2013

Petition Number: BE-130034

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                                 \$ 100,000  
 Improvements                     \$ 302,770  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                                 \$  
 Improvements                     \$  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$402,770

**TOTAL Determination:**

\$

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

A hearing was held on April 3, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Susan Fitterer. Appellant was not present.

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

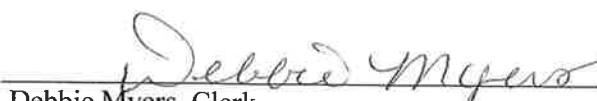
Appraiser Susan Fitterer stated the property is a 10 acre parcel zoned Ag-20 located at 273 Serenity Lane, Ellensburg. She said the improvements include a good quality 2 story home, attached shop, guest house, detached garage, greenhouse, well and two septic systems. She said the appellants had supplied an exterior only inspection residential appraisal report but upon review she found several areas of concern that would affect the value of the subject property.

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 appraisal that was submitted by the property owner had a few key items that were not considered when the value was determined by the outside party. The items that were overlooked are differences in the ages of the home compared to the comparables used and condition/quality of building of the subject property in relation to the comparables used. The Board has determined that the assessed value is accurate and there is no adjustment warranted. The Board voted 3-0 to sustain the assessor's valuation.

This order is signed and dated this 8<sup>th</sup> 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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