

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

Property Owner: Dale Dyk

Parcel Number: 918333

Assessment Year: 2013

Petition Number: BE-130035

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**

<input checked="" type="checkbox"/> Land	\$ 2,660
<input type="checkbox"/> Improvements	\$132,140
<input type="checkbox"/> Timber/Minerals	
<input type="checkbox"/> Personal Property	

**BOE Appraised Value Determination**

<input type="checkbox"/> Land	\$ 2,660
<input checked="" type="checkbox"/> Improvements	<u>\$108,010</u>
<input type="checkbox"/> Timber/Minerals	
<input type="checkbox"/> Personal Property	

**Assessor's Assessed Value Determination:**

\$134,800

**TOTAL Determination:**

\$110,670

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, Appraiser Susan Fitterer, and Appellant Dale Dyk.

Appellant Dale Dyk said he tried to get a bank loan 5 years ago for \$50,000 but the bank wouldn't give them a loan on this parcel with the building. He said the parcel is .69 acres and has to be sold with the adjoining property. He said the building was built in the 40's, has asbestos flooring, he also said they can't use the well which was also from the 40's and won't pass water quality test. He said they have no air conditioning as listed in the assessor's report. He said they use the building for storage and a lunch room.

Appraiser Susan Fitterer stated the property is a .69 acre parcel located at 2920 Weaver Rd, Ellensburg, zoned Ag-20 and must be sold with parcel 93537 which is a 137.31 acre parcel also zoned Ag-20. She listed the improvements and referred to the Marshall & Swift Cost Handbook for comparisons. She said since the property must be sold with parcel 93537 is not a separate saleable parcel it was valued as additional acreage and not as a buildable site. She had offered to meet with Mr. Dyk at a convenient time for an interior inspection of the property to no avail.

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 shop value be reduced by \$14,150; the air conditioning value be removed, which is a reduction of \$5,290; the 200 sq ft storage shed be reduced by \$510; the 299 sq ft storage shed by \$1,010; and the offices value reduced by \$3,170. This is a total reduction in value by \$24,130. The Board highly suggests that the landowner schedule a time with the assessor's offices to tour the buildings on this property for the future assessments so that they can make accurate assessments on the value of each building and its amenities. If there are deficiencies in the well water quality, it is critical

that this information is submitted to the Assessor's office to be taken into consideration on the value of this property. The Board voted 3-0 to overrule 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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