

Order of the KITTTITAS County
Board of Equalization

Property Owner: Larry & Connie Lambert

Parcel Number(s): 15006

Assessment Year: 2013

Petition Number: BE-130037

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>72,370</u>
<input type="checkbox"/> Improvements	\$	<u>335,480</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>407,850</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>72,370</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>319,180</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>391,550</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 15, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Larry Lambert.

Appellant Larry Lambert said when he built his house it cost \$302,000 and he was advised the property valuations were on a cycle; valuation in 2007 it was \$437,000; in 2010 it was \$444,000 after the market crash; in 2011 it was \$407,000 and no change 2011-2014. In 2013 he thought it would be by fair market value but he was told that would start in 2014, so he was surprised when the valuation was the same in 2014. The Appellant had an independent appraisal done with a valuation of \$364,000. Mr. Lambert stated he brought the paperwork in to the Assessor's office and spoke with Eric, who said he couldn't find anything wrong with the independent appraisal, so Eric came out to the property and took measurements, which matched the ones from the independent appraisal, but he said he couldn't adjust my value or they would have to revalue all the properties in the area and he mentioned a 10% fudge factor on valuations. The Appellant said he has lived around the country with the military and this is the first place he has lived where the appraiser value is higher than an independent appraiser is and he said he just wants fair market value of his house.

Appraiser Dana Glenn said we build models and then uniformly apply to property values for uniformity. He said refinance appraisals tend to be generally more conservative, and develop values from a different perspective. He said the market is not perfect, but they are looking for a mid point. He listed comparable sales and compared them to the independent appraisal. He also said the State requirements move them into statistical data.

Mr. Lambert said the square footage the county has listed is higher than the square footage the independent appraiser listed.

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.

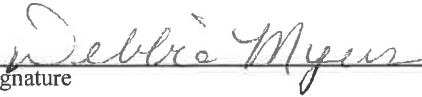
The Board has determined that the total assessed value be decreased to \$391,550. The Board used the most comparable sale located at 180 Meadowbrook Lane, Ellensburg, WA to determine that the improvement value be reduced to \$319,180 and the land remains the same at

\$72,370. The information used to make this determination was provided by the Assessor's office in their answer to the petitioner. The Board voted 3-0 to overrule 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