

Order of the KITTITAS County

Board of Equalization

Property Owner: Edward Hahn

Parcel Number(s): 18198

Assessment Year: 2013

Petition Number: BE-130048

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>57,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>57,500</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 May 20, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Darin Yusi. Appellant was not present.

The Board of Equalization reviewed the petition materials submitted by the appellant. Ann Shaw read the Appellant's statement on to the record at his written request.

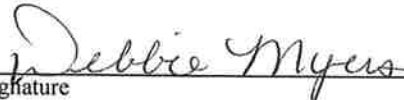
Appraiser Darin Yusi discussed the Appellant's statement; said the property is located off Pasco Road, with a dirt road giving good access. He also stated this is very unique property, nothing like it in the county, so they start with the area report to get stats for all the property and good sales in the area. Mr. Yusi said the Appraisers will look at listings, but they use sales as evidence.

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 parcel owner has submitted a statement for an action to reduce the value of this parcel based on the argument that the parcel has been listed in the open market for sale and not sold. The Board determined that the evidence submitted is not concrete enough to make an adjustment to the price and therefore the Assessor's valuation is sustained. The Board voted 2-0 to sustain the Assessor's valuation.

Dated this 25th day of June, (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.

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