

Order of the           KITTITAS           County

Board of Equalization

Property Owner: Stanley Blazynski

Parcel Number(s): 231933

Assessment Year: 20113

Petition Number: BE-130275

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>65,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>43,320</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>108,320</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, Appraiser Anthony Clayton, and Appellant Stanley Blazynski.

Appellant Stanley Blazynski discussed the value on his property located at Phenning and 3<sup>rd</sup> Ave. He said it is a small parcel, .58 of an acre which is hard to develop because of the size; the house is 960 square foot with one bedroom. He said he received a valuation notice for improvements-partially complete done on January 31, 2013, but he said the notice of value should have been a new construction valuation on July 31, 2013, he believed that to be an error. Mr. Blazynski also said the cost approach would be the best way to value the property. He said the property has a very old shallow well and not a \$10,000 well as valued by the assessor. He also stated the property is not completed.

Appraiser Anthony Clayton said the picture submitted by the appellant is two years old, and that the framing was done by July 2013 so the 35% completion the county has on the building is correct, he listed comparable sales and added that the subject property is a small piece zoned rural residential, which is very rare, so they take all the comparable sales based on ratio and statistics.

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 assessor's valuation of this property is to be upheld. The assessor's job is to determine fair market value of the property with the comparable sales available, going back 5 years from the assessment date. There were not sales provided by the appellant to support a change in value. The Board voted 3-0 to uphold the assessor's valuation.

Dated this 9 day of May, (year) 2014

*Ann Shaw*

Chairperson's Signature

*Debbie Myers*

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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