

**Order of the     KITTITAS     County**  
**Board of Equalization**

Property Owner: Thomas Vangen, Deborah Hoover  
Parcel Number(s): 937334  
Assessment Year: 2013 Petition Number: BE-130278

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>5,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>5,000</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 22, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Mark Peterson. Appellant was not present.

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

Appraiser Mark Peterson said this hearing is for two small parcels with a 1995 mobile home; roof cover over the mobile home; and detached garage of 576 sq. ft. in Sunlight Waters. He provided a list of comparable sales and said the owners were requesting an increase of value but he believed the assessment to be a fair assessment.

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 of Equalization determined to uphold the Assessor's valuation. There were not any supporting documents submitted by the petitioner to warrant a change in value. The Board voted 3-0 to uphold the Assessor's valuation.

Dated this   9<sup>th</sup>   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

REV 64 0058e (4/30/13)