

Order of the KITITAS County
Board of Equalization

Property Owner: David Fennell
Parcel Number(s): 950002
Assessment Year: 2013 Petition Number: BE-130293

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>103,120</u>
<input type="checkbox"/> Improvements	\$	<u>813,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>917,010</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>103,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>731,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>834,960</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 David Fennell.

Appellant David Fennell provided comparable sales collected from the County Assessor's office. He said there was a bank sale with identical square footage to his property and the price was lower than his. He is seeking at least a \$100,000 lower in valuation. He said there were two cabin sales, one is one of his comparables but he wondered why the other one is not in the assessor comparables.

Appraiser Anthony Clayton said the one comparable was not used because it sold in March of 2013 after the appraisal date. He said the property has golf course frontage with a view. Mr. Clayton said there were nine cabin sales with similar floor plans in Tumble Creek. He said they only used Tumble Creek sales in their comparables.


There was discussion on comparable sales and bank owned sales.

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 determined that the two comparables submitted by the appellant were to be considered and therefore the Board has adjusted the value to reflect the average price per square foot to be consistent with these two comparable sales.

Dated this 3rd day of July, (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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