

**ORDER OF THE KITTITAS COUNTY  
BOARD OF EQUALIZATION**

Property Owner: Pine Ridge Partners LLC

Parcel Number: 955824

Assessment Year: 2013

Petition Number: BE-130301

Having considered the evidence presented by the party in this appeal, the Board hereby:

Sustains the determination of the assessor.       Overrules the determination of the assessor.

**Assessor's Appraised Value Determination**

Land                                 \$ 38,000  
 Improvements                     \$ 7,500  
 Timber/Minerals  
 Personal Property

**BOE Appraised Value Determination**

Land                                 \$  
 Improvements                     \$  
 Timber/Minerals  
 Personal Property

**Assessor's Assessed Value Determination:**

\$45,500

**TOTAL Determination:**

\$

The issue before the Board is the assessed value of land/improvements.

A hearing was held on April 3, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Susan Fitterer. Appellant was not present.

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


Appraiser Susan Fitterer said the subject properties are flat, open parcels ranging in size from 0.76 acres to 1.36 acres; lots 1 and 2 are zoned Urban Residential whiles lots 3-6 and lot 8 are zoned Rural Residential and are located on Deer Meadow Dr, Cle Elum. As of June 2013 the zoning on lots 3-6 and lot 8 was changed to Ag-5. She said a portion of the properties are located in the 500 year floodplain. All the parcels are on a community well and have access to utilities. Ms. Fitterer listed comparable sales for the properties.

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 comparable sales used by the assessor's office to determine fair market value for this property reflect their valuation accurately. There were not any other sales submitted by the petitioner and therefore the Board has determined that the assessor's valuation of this property should upheld. The Board voted 3-0 to sustain the assessor's valuation.

This order is signed and dated this 8<sup>th</sup> day of April, 2014.

  
Ann Shaw, Chairman

  
Debbie Myers, Clerk

## **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 inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://www.wa.gov/dor/wador/htm>.

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