

Order of the KITITAS County
Board of Equalization

Property Owner: Victoria & Ronald Kirbyson
Parcel Number(s): 171834
Assessment Year: 2013 Petition Number: BE-130307

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>52,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>298,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>350,900</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 15, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant was not present.

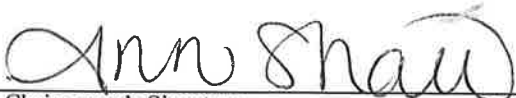
The Board of Equalization reviewed the petition materials submitted by the appellant.

Appraiser Dana Glenn said this property is located at 730 Iron Horse Road with a valuation of \$350,900. He said they used an aggregate model for appraising which seems to be performing well, they believe it is a true indicator of the fair market value and they see no basis to reduce the value at this time. The Board asked if they had gone into the structure. Mr. Glenn said Eric Anderson had appraised this property, but he is no longer with the County. They sent a data sheet to the appellant, which was not returned. He said total square footage is near 3,000 ft, built in 2001 on 4.5 acres.

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 to uphold the Assessor's valuation of this property. There was not any documentation provided by the appellant to convince the Board that there was any reason to makes an adjustment. The Board voted 2-0 to uphold the Assessor's valuation.

Dated this 9th day of May , (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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