

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

Property Owner: Ellen Wheatley

Parcel Number: 481635

Assessment Year: 2013

Petition Number: BE-130308

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 \$ 37,800
 Improvements \$ 72,320
 Timber/Minerals
 Personal Property

BOE Appraised Value Determination

Land \$
 Improvements \$
 Timber/Minerals
 Personal Property

Assessor's Assessed Value Determination:

\$110,120

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 stated the property is a 1.04 acre parcel zoned commercial forest on Forest Service Road 4330, with seasonal access and no available utilities. She said the cabin was started in 1998 and at the time of purchase was 45% complete-the exterior is complete, the interior is a shell with a toilet & a sink. A 1,000 gallon septic system was installed in 1994, and the water source is a seasonal use community spring. She listed comparable sales in the area and said the property was purchased in December of 2013, and since the assessment date was 1/1/2013, the sale of the subject property was not available at the time of the sales study but will be considered for the 1/1/2014 assessment for 2015 taxes.

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 sale of this property took place after the 2013 assessment was made. This sale will be considered for the 2014 property assessment. The Board has determined that the assessor's value is to be upheld. The Board voted 3-0 to sustain the assessor's valuation.

This order is signed and dated this 8th 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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