

Order of the KITTTITAS County
Board of Equalization

Property Owner: James and Jeanne Sanders
Parcel Number(s): 12444
Assessment Year: 2013 Petition Number: BE-130311

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>76,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>7,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>84,310</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 May 20, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Darin Yusi. Appellant was not present.


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

Appraiser Darin Yusi referred to exhibit 2 page 5 which showed a map of the area and said this parcel is bare land, 3.30 acres in size, no views, and the topography is typical of the area. He said the bulk of the Assessor's answer is in the area report (provided); page 18 of the report shows the list of good sales they used for comparables. He explained that the appellant had opted to put in his own well, even though he had one connection available to a Class B group water system in the area.

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 Assessor's valuation be sustained. There is still a connection available to the Class B system with the purchase of a water right to the parcel. The Board voted 2-0 to uphold the Assessor's determination.

Dated this 22nd 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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