

Order of the           KITTTITAS           County

**Board of Equalization**

Property Owner: Safeway Store-Cle Elum-leased land owned by Gordon Gaub

Parcel Number(s): 14435

Assessment Year: 2013

Petition Number: BE-130346

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>267,460</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>267,460</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 22, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, 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's representative.

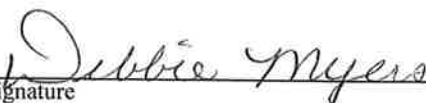
Appraiser Dana Glen reviewed the ariel image map which shows the Safeway store site, the gas pumps and the parking lot. He said the property was valued at \$10.00 a square foot. He said the property was valued on the cost approach and he discussed the comparable sales he had used. He also said the store site is one of the best locations in Cle Elum, as it is prime retail area. This parcel is owned by Gordon Gaub and leased by Safeway Inc.

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 valuation by the Assessor's office be sustained. Sufficient information must be submitted to validate a change in value. The Board voted 3-0 to uphold the Assessor's valuation.

Dated this 25<sup>th</sup> day of June, (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.

**Distribution: • Assessor • Petitioner • BOE File**

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