

Order of the     KITTITAS     County

Board of Equalization

Property Owner: Phil Giannini

Parcel Number(s): 941934

Assessment Year: 2014

Petition Number: BE-140002

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>53,650</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>53,650</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 November 05, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer, and Appellant Phil Giannini.


Appellant Giannini said his realtor told him he could get him \$200,000 for his property, which is \$20,000 under his appraisal. He stated his home was built in 1940, and that the property is in two parcels, but the back yard parcel has no access except from the home.


Appraiser Susan Fitterer said one parcel is .11 of an acre and one is .32 of an acre for a total of .43 acres, zoned Rural Recreational, on a community water system. She reviewed the comparables and map that was provided and discussed the real estate market report with statistics and ratios. There was discussion on the community well system.

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 of Equalization has upheld the Assessor's valuation of this property. The Appellant did not provide any convincing or coherent documentation to support their case. To warrant a change in value, proper documentation must be provided.

Dated this 12 day of November, (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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