

**Order of the Kittitas County County
Board of Equalization**

Property Owner: Mike Canan
 Parcel Number(s): 776835
 Assessment Year: 2014 Petition Number: BE-140004

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> 118,750 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 188,600 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 307,350 </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 Dana Glenn, and Appellant Mike Canan.

Appellant Mike Canan said his cabin is near Lake K achess, but not on the lake. He said King County lowered all their property values last year, but that Kittitas County did not. He also said the Appraiser did not include all the comparables sold in his area and that he had added some others. Mr. Canan added the 2013 values and listed the sold price, value and the percent up and down. He said the average was down 16%. He also brought up the question of why the appraiser used ratios from today and not from the time of the sale.

Appraiser Dana Glenn said their objective is to be 100% of market value. He used 23 sales in the sales study from 2010 to 2014 and found the median ratio is 94% of sales and the average to be 97.2%, just below market value. He said the model used is performing consistently and went on to discuss sales models. He said his sales listed 1-23 where as the Appellant used 1-17 sales.

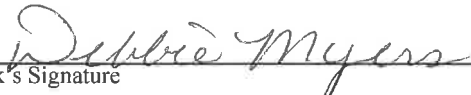
The Appellant asked about some of the Appraiser listed sales and where he could of found that information. He stated he searched the County website and the Assessor's web page and not all of those sales were listed there.

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 documentation presented gave an evaluation of the model that the Assessor's office uses to assess properties in Kittitas Valley. This documentation did not give any specific details as to why this particular parcel value should be lowered. The Board has decided to uphold the Assessor's valuation.

Dated this 20th 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.

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