

Order of the KITTITAS County
Board of Equalization

Property Owner: Matthew Henn
Parcel Number(s): 953430
Assessment Year: 2014 Petition Number: BE-140013.

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>15310</u>
<input type="checkbox"/> Improvements	\$	<u>179680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>194,990</u>

<input type="checkbox"/> Land	\$	<u>15310</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>156195</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>171,505</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 12, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Darin Yusi. Appellant Matthew Henn called in for a phone hearing.

Appellant Matthew Henn said his unit at 2026 Suncadia Lodge is on the second floor with a village view, not a river view. He said there has only been one sale in 2013 which sold for \$160,000. I believe my property should be assessed the same as this sale and you have it assessed at \$194,990.

Appraiser Darin Yusi said Mr. Henn's unit is a spa unit and the sale he mentioned is not a spa unit. He agreed that river view sales are not applicable as they sell for quite a bit more. He discussed a median ratio of 95% for sales 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 of Equalization has determined that the fair market value of this property is \$171,505. This is the average sale price of the 2013 870 square foot village view units in the Suncadia Lodge. This determination was made because of the limited amount of comparable sales. The Board decided to consider the non-spa units of comparable square feet in the valuation. The Board voted 3-0 to overrule the Assessor's valuation.

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.

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