

**Order of the     KITTITAS     County**  
**Board of Equalization**

Property Owner:     Mary Prinzhorn      
Parcel Number(s):     13179      
Assessment Year:     2014     Petition Number:     BE-140015    

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 type="checkbox"/> Land	\$	<u>    83,360    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    83,360    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    63,960    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    63,960    </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 06, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Brent Parsons, and Appellant Jack Miller for his sister Mary Prinzhorn.


Appellants representative Jack Miller said this parcel is three acres of usable land with no water with a draw down the middle of it.

Appraiser Brent Parsons said the parcel is a unique piece of land on Reecer Creek Road, which they had given a discount for no water. He said there are not a lot of comparables in the area but they used a model with 3 acre buildable parcels to get their valuation.

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 for this property is \$63,960. This reduction was based on the comparable sales average price per acre of \$6,500 given by the brokers price opinion provided by the Appellant.

Dated this     13     day of     November    , (year)     2014    

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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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