

Order of the KITTTITAS County

Board of Equalization

Property Owner: Larry Lambert

Parcel Number(s): 15006

Assessment Year: 2014

Petition Number: BE-140018

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> 66920 </u> |
| <input type="checkbox"/> Improvements | \$ | <u> 338230 </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 405,150 </u> |

BOE True and Fair Value Determination

| | | |
|--|----|------------------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u> 66920 </u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u> 322371 </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 389,291 </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 Larry Lambert.

Appellant Larry Lambert said he is here appealing the Assessor's valuation on his property. He said he believes it is unequal according to the Daily Record paper of October 2014. He said the October 2014 Daily Record reported the assessed property values had increased 1.6% in the last year, but the County had increased his property 6% which is well above the standard deviation. He also said when he was in the Assessor's office on Tuesday, he was told if he hadn't appealed his property values last year his values would have gone down by \$2,000. He said it seemed like he was being penalized for appealing his property values. Mr. Lambert compared five houses on the same street as his house; said they were build with similar materials, have the same covenants, and were similar properties, and he wondered why his home was valued much higher than the others.

Appraiser Brent Parsons said the appraisers have to reassess the properties every year now, which overturns the BOE decision from the previous year. He discussed a 92.3% sales ratio, the house and outbuildings on the street where the Appellant lives, and said the values are based on levels of quality, and that the Appellants home is valued at \$95 a square foot. He said there was \$6,000 value added for construction costs for finishing a detached garage.

Mr. Lambert commented that his garage had been complete for five years.

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 value for the improvements to the property shall be lowered to \$322,371. This value is a reflection of a 1% increase from the past determined valuation and reflects fair market value of the improvements to the property. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 14 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