

**Order of the           KITTTITAS           County**  
**Board of Equalization**

Property Owner:     Jerry Rockey      
Parcel Number(s):     376434      
Assessment Year:     2014     Petition Number:     BE-140019    

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>    53130    </u>
<input type="checkbox"/> Improvements	\$	<u>    10420    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    63,550    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    36000    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    10420    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    46,420    </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 13, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer, and Appellant Jerry Rockey.

Appellant Jerry Rockey said he has a twenty year old 1,100 square foot, two bedroom, two bath manufactured home with an unfinished daylight basement. He said the two lots total approximately .5 of an acre. He also said approximately 20% of the land is unuseable due to a steep bank, but the property is considered view property. Mr. Rockey said he aquired the property in a foreclosure and took possession of the property in February of 2013. When he contacted a real estate agent he was told the most he could hope to get from a sale would be between \$120,000-\$140,000. He decided to rent the property instead and this year was told by the real estate agent the value could now be up to \$140,000-\$160,000 which doesn't support the appraised value.

Appraiser Susan Fitterer said this property is located at Balastrol Pl in Sun Country Estates, zoned Rural 5. It has a 24x48 double wide manufactured home with 1,152 square feet. She said there was an adjustment of \$18,750 for loss of utility on the parcel with the septic which serves the neighboring parcel's home. She reviewed the comparable sales in the area, said they use the Marshall & Swift method of valuation, and said the median ration for the area is .9235.

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 land should be reduced to \$36,000. Improvements shall remain at \$77,510. The adjustment was made to the land value to reflect fair market value. 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**

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