

Order of the KITTTITAS County
Board of Equalization

Property Owner: Fred Knoll
 Parcel Number(s): 433733
 Assessment Year: 2014 Petition Number: BE-140031

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> 119900 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 205210 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 325,110 </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 December 10, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Anthony Clayton. Appellant Fred Knoll telephoned in for a phone conference hearing.

Appellant Fred Knoll said he tried to resolve the issue by phone, but they hadn't come to an agreement. He asked for the formula the Assessor's office had used to figure the value for his property, as there was no formula submitted in the packet he received from the Assessor's office. He said looking at the comparable sales in the rural areas it seems to not be specific to parcel size and led him to the conclusion that something needs to be done per acre or per lot. He also said he has an issue with the Teanaway, Lauderdale and Liberty areas all being valued upper county rural when they are all different areas. Mr. Knoll said his brother's property which is next to his property, and a friend of his who owns property near Lauderdale are both valued differently than his property is valued. He said his point is lot size matters, but when they are evaluated, they seem to be valued as if they were the same size. He said if similar land acreage goes down the values should go down dependant on parcel size. He said he has a friend with almost the same size parcel, his value went down \$20,000 and mine should also go down \$20,000 since it's nearly the same size.

Appraiser Athony Clayton asked Mr. Knoll if he had any evidence of what he had just said. Mr. Knoll said he gave Anthony Clayton the information on the phone when he called earlier. Anthony Clayton said he would need the parcel number to look up the information, but the Appraisers look at comparable sales in the area and use sales models to have conformity with the valuations; everthing they do is based on sales. Mr. Knoll gave parcel# 090103 as his brothers property which is next door to his property. Mr. Clayton said he could look up the information for this parcel but he does not have the information with him. He reviewed comparable sales information submitted.

There was discussion on the assessments and valuations process. Appraiser Clayton said they have to have information to make the valuations, and that even though some parcels are similar, they are usually not the same.

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.

Adequate evidence was not provided by the Appellant to support any change in value. The Board of Equalization has determined that the Assesor's valuation is to be sustained. If the Appellant has further questions regarding the valuation of their property compared to other specific properties, it would be beneficial to bring these to the attention of the Assesor's office and discuss comparisions. The Board voted 3-0 to sustain the Assesor's valuation.

Dated this 15 day of December, (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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