

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Stephen Liptack  
Parcel Number(s): 908634  
Assessment Year: 2014 Petition Number: BE-140038

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>18690</u>
<input type="checkbox"/> Improvements	\$	<u>22120</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>40,810</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>18690</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15340</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>34,030</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 March 13, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Susan Fitterer, and Appellant Stephen Liptack.

Appellant Stephen Liptack said he bought this property in 88 and built a cabin out of used material. He said the County raised the value of his cabin \$7,000 in one year. He also said he probably doesn't have \$7,000 in the whole cabin.

Appraiser Susan Fitterer said this is a 10.38 parcel at 620 Ryegdrass Ranches Rd with a 539.5 square foot cabin built in 1990 approximately 65% complete. She said it is zoned commercial forest, and listed comparable sales of cabins. She discussed Marshall & Swift, maps provided and comparable sales. The

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 has determined the fair market value for this home should be reduced back to the value that it was in the previous year of \$34,030. The land value of \$18,690 was retained and the improvement value was reduced to \$15,340. There have been no improvements to this dry cabin and no justification given to support the \$7,000 increase that the Assesors office had assesed to this property in 2014.

Dated this 20 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

REV 64 0058e (4/30/13)