

Order of the Kittitas County County
Board of Equalization

Property Owner: Chad Unland
Parcel Number(s): 949936
Assessment Year: 2014 Petition Number: BE-140046

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> </u>
<input type="checkbox"/> Improvements	\$	<u> 47670 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 47,670 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 40370 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 40,370 </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 19, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Brent Parsons, and Appellant Chad Unland.

Appellant Chad Unland said he had a manufactured home in a lot but the prices kept going up on the lot rental so he purchased a piece of land and set up the manufactured home on the property. He said the home was depreciating down but now it is going back up. He said the real value of mobile homes usually depreciated down to nothing. He would like to keep the value at \$40,370 and not go up to 47,000.

Appraiser Brent Parsons said home is not valued with the land and reviewed manufactured home comparable prices. He said there had been an adjustment on the home which was recently removed that caused the abrupt change in value. Hes said it should now start depreciating from the Assessor's value.

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 appelland is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.

The Board has determined that the manufactured home value should be lowered to \$40,370. This was the market value given to the home last year and the current market does not show an allowance for increase in the market value on manufactured homes. The comparable properties provided by the Appellant supported his request for the value to be reduced back to last years valuation. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 20th day of November , (year) 2014

 Ann Shaw

 Debbie Myers

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.

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