

Order of the KITTTITAS County

Board of Equalization

Property Owner: Leslie Olson

Parcel Number(s): 742734

Assessment Year: 2014

Petition Number: BE-140047

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>26,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>26,250</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>27143</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>27,143</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 12, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer for Dana Glenn. Appellant was not present.

The Board of Equalization reviewed the petition materials submitted by the Appellant.

Appraiser Susan Fitterer said this lot is in an area zoned commercial property in Roslyn, but the use for this lot is most likely to be residential. She reviewed exhibit #1 which listed comparable sales and said this lot is 5,250 square feet with an assessment of \$5.00 per square foot for a valuation of \$26,250.

The Board asked about the statistical models and how the model was performing in Roslyn as none were included in the packet. Appraiser Susan Fitterer said she did not have a packet with model information but that the model goes off of the comparables which were provided.

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 fair market value of this property is \$27,143. This is 95% of the value of the average price per square foot of the comparable sales provided by the Assessor's office. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 19 day of November, (year) 2014

Ann Shaw
Chairperson's Signature

11/19/14 Debbie Myers
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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