

Order of the Kittitas County County
Board of Equalization

Property Owner: John Jovanovich
Parcel Number(s): 742334
Assessment Year: 2014 Petition Number: BE-140101

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> 72500 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 131860 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 204,360 </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 November 20, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Susan Fitterer. Appellant John Jovanovich called in for a phone hearing.

Appellant John Jovanovich said he had worked in construction for many years and is used to shooting grades with a transit, and he does not agree with the Assessor that the slope of his property is a slight slope. He said the comparables are on property not as steep and shouldn't be valued the same. He said he has about \$40,000 into the cabin and asked about a senior citizen discount. He stated his cabin is located on one corner of the property and the land rises steeply behind the cabin, also that it is very costly to build on a slope.

Appraiser Susan Fitterer told Mr. Jovanovich that property has to be a primary resident for the senior exemption. She said the subject property is .55 of an acre parcel zoned Rural Recreational located in the Plat of Wildwood#1 at 121 Lupine Ln, Ronald, WA. All the parcels in Wildwood#1 are on a community water system and an individual septic. The improvements on this parcel consist of a 1,120 square foot cabin built in 1990, an 8x8 storage building and a septic. She reviewed comparable sales in the area and spoke of sales ratios.

At Mr. Jovanovich's request, Susan Fitterer said she would put a note in Mr. Jovanovich's file requesting to meet with the Appraiser to discuss the slope of his property, she also suggested he call the office in the summer or fall regarding being contacted to meet the Appraiser for a site inspection.

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 that the Assessor's valuation of this property is to be sustained. The comparable properties that sold and were used in the market analysis support the Assessor's value that they placed on this parcel. Three of the four sales were higher than the assessed value for the parcel. This is the information that the valuation must be based on. The Board voted 3-0 to sustain the Assessor's valuation.

Dated this 25th day of November, (year) 2014

Ann Shaw
Chairperson's Signature

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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