

Order of the KITTITAS County
Board of Equalization

Property Owner: Bonalyn Bricker-Smith
Parcel Number(s): 951678
Assessment Year: 2014 Petition Number: BE-140110

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> 105820 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 180650 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 286,470 </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 04, 2014. Those present: Chairman Ann Shaw, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Susan Fitterer and Assessor Marsha Weyand. Appellant Bonalyn Bricker-Smith was not present.

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

Appraiser Susan Fitterer said the subject property is a 19.91 acre parcel zoned Forest and Range located at 1331 High Ranch Rd with a 1,117 square foot one story home with a 689 square foot attached garage. She said the improvement value was not challenged, just the current use value. She said under the current rules the one acre homesite is not able to be under current use. She listed comparable properties in the area.

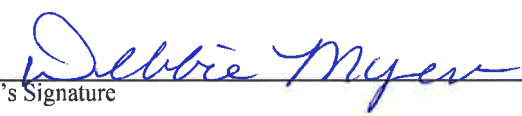
Assessor Marsha Weyand reviewed the current use zoning and said there is no provision to give a lower rate on a home site, only in the Ag-zoning.

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 Assessor's valuation be sustained. There was not any documentation submitted by the petitioner to support a change in value. The Board voted 3-0 to sustain the Assessor's valuation.

Dated this 5 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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REV 64 0058e (4/30/13)