Order of the **KITTITAS** County

Board of Equalization

Property Owner:	Marek Lichota	l		
Parcel Number(s):	074133			
Assessment Year:	2015		Petition Number: <u>BE-1</u>	50073
Having considered	overrules		ies in this appeal, the Boa ion of the assessor. BOE True and Fair V	
Land Land Minerals Personal Prop Total Value	\$ \$	62420	 Land Improvements Minerals Personal Propert Total Value 	\$ \$

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 April 11, 2016. Those present: Boe members Jennifer Hoyt, and Reta Hutchinson; Clerk Debbie Myers, and Appraiser Brent Parsons. Appellant was not present.

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

Appraiser Brent Parsons said this is a Rosa View property which sits on top of a cliff on the left side as you are going south into the Yakima canyon. He said these two properties must be sold together. He reviewed the comparables the appellant submitted and the ones submitted by the assessor's office, and commented on the neighboring parcel which sold for \$104,000 four months after the appellant's purchase sale of \$60,000.

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 determined that the Assessor's valuation was accurate and the Assessor's valuation would be upheld. The Petitioner did not supply any supportive documentation for a change in value to be considered. The Board voted 2-0 to sustain the Assessor's valuation.

Dated this day of	April, (year)2016
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

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