

**Order of the           KITTITAS           County**  
**Board of Equalization**

Property Owner:           Pete Gobroski            
Parcel Number(s):           127334            
Assessment Year:           2015           Petition Number:           BE-150009          

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>          9,930          </u>  |
| <input type="checkbox"/> Improvements      | \$ | <u>          7,770          </u>  |
| <input type="checkbox"/> Minerals          | \$ | <u>                          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>                          </u> |
| Total Value                                | \$ | <u>          17,700          </u> |

**BOE True and Fair Value Determination**

|  |    |                                   |
|--|----|-----------------------------------|
| <input checked="" type="checkbox"/> Land         | \$ | <u>          9,000          </u>  |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>          3,200          </u>  |
| <input type="checkbox"/> Minerals                | \$ | <u>                          </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                          </u> |
| Total Value                                      | \$ | <u>          12,200          </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 April 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant Pete Gobroski called in for a phone hearing.

Appellant Pete Gobroski said the increase of the property value is almost double what he had been paying. He said his lot is pretty steep and rocky for most of the lot and mentioned the costs associated with installing the septic system. He said he paid approximately \$13,000 and then did about \$7,000 of the work himself for a total of \$23,000 because they require a mound system here. He also said his lot was burned over in the Taylor Bridge fire.

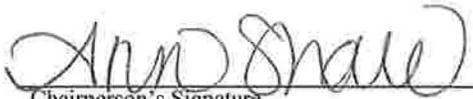
Appraiser Dana Glenn asked Mr. Gobroski if his property had a view. Mr. Gobroski replied he doesn't consider it a view, but you can see Lookout Mountain from the property. He said there is no river view, but he can see the windmills from his property. Appraiser Glenn said they have four buildings listed where there were only three listed before and that would account for some of the increase. He also said they reviewed comparable sales and took into consideration the fire damage. Appraiser Glenn said he felt the value was justified by the comparable sales values.

There was discussion on Sunlight Waters being a unique area and that most of the comparable sales come from within the area.

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 land value of this property be reduced to \$9,000 and the improvement value be reduced to \$3,200 for a total value of \$12,200. The improvement value was reduced based on replacement value of the outbuildings and the land value was based on the comparable market sales provided by the Assessor's office. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 29<sup>th</sup> 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.

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