

Order of the KITTITAS County

Board of Equalization

Property Owner: Robert & Debra Boddy

Parcel Number(s): 078336

Assessment Year: 2015

Petition Number: BE-150051

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>78,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>78,000</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 April 18, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Mike Hougardy. Appellants were not present.

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

Appraiser Mike Hougardy said petitions BE-150050 & BE-150051 are two properties adjacent to each other off of Dudley Road. He said the Appellants on their petition stated the property is subject to Fema and Burlington Northern permit to cross the railroad tracks, but he has been unable to confirm this and the Appellants submitted no evidence to support the statement. He said the property had a positive adjustment for Yakima River view and a negative adjustment for flood zone Appraiser Hogardy reviewed comparable sales with the subject property and said he thought they have a good value on the property.

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 be upheld. There was no supporting documentation provided to support a change in value. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 29th 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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