

Order of the KITTTITAS County
Board of Equalization

Property Owner: Kerry Klockner
Parcel Number(s): 20587
Assessment Year: 2015 Petition Number: BE-150053

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> 52660 </u>
<input type="checkbox"/> Improvements	\$	<u> 135900 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 188,560 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 52660 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 122310 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 174,970 </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 11, 2016. Those present: Boe members Jennifer Hoyt, and Reta Hutchinson; Clerk Debbie Myers, and Appraiser Brent Parsons. Appellant Kerry Klockner phoned in for a phone hearing.

Appellant Kerry Klockner said she felt the issue is relatively simple. She said the county building department tagged the home as unfit for occupancy. She said she would be delighted to pay the taxes if she could use the home. She stated there was an issue with the tenant remodeling the inside of the original home without a permit, but she is still held responsible for it as the owner even if she didn't know it was required. Appellant said she did a split on the property when she aquired it, and put in a well, and that the electric was done with a permit. She said the issues seem to be the lack of foundation, and that she didn't change the footprint of the house.

Appraiser Brent Parsons said it is a house, costwise it's a house, and it took money to build the house. He said we can't give it no value because it's not permitted. He then reviewed the definination of real property provided in the WAC, that says it is real property and valuable, maybe not for full value, and will need some type of adjustment because of the permitting process. Board member Hoyt asked if there is a deduction for unoccupiable? Appraiser Parsons said it's a rare case, but maybe a 10% reduction.

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 value of the land be upheld. The improvements at 1210 do not currently have a certificate of occupancy until the building permit process is mitigated through the County Building Department. Therefore, the Board has determined that a 10% reduction on the improvement value will be applied. The land valuation will remain at \$52,660, the improvement value will reduce to \$122,310 for a total assessment on this parcel of \$174,970. The Board voted 2-0 to overrule the Assessor's valuation.

Dated this 21st 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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