

**Order of the           KITTTAS           County**  
**Board of Equalization**

Property Owner: Stan Blazynski  
 Parcel Number(s): 231933  
 Assessment Year: 2015      Petition Number: BE-150074

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>59,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>65,590</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>125,190</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 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Stan Blazynski.

Appellant Stan Blazynski said his property is located at the corner of Phenning Road and Third Street. He said the property has been effected by the large increase in traffic since they extended Third Street to Phenning Road. He said he is in the rural county zone. He said he began construction on the home in 2010 and is still not finished. He stated he is a little more than half finished and referred to zoning rules that effect the value of property. The Appellant said since this is new construction, his property should be compared to other new construction properties and not use the mass appraisal techniques. He referred to Marshal & Swift appraisal techniques and said last year they had a stipulated agreement with the Assessor's at 59% complete that he agreed to and that now he is about 60% complete. He also said there are limitations on his property because of the size and shape of the lot; and that the well is very old and will need to be replaced soon. Appellant estimated the value of the current well to be \$5,000. He also said he couldn't find comparable sales for a small parcel, non conforming lot like his.

Appraiser Anthony Clayton asked Mr. Blazynski when he put in the sheetrock and was told in the winter. Appraiser Clayton said sheetrock in the book is considered to be 70% completed so if sheetrock goes up at 70% and if you are only partially finished, then the construction would be at 62% complete, like we put on the form. There was discussion on the increase of traffic due to the road extension. Appraiser Clayton reviewed comparable sales and said they take comparable neighborhoods and do sales studies for the market approach.

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 Assessor's valuation be sustained. The Appellant did not supply any comparable sales to support a change in value. The method assessment was discussed but there were no specific sales discussed to make a determination of value adjustment. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Stan Blazynski    submitted by BOE

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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.

**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058e (4/30/13)

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