

Order of the KITTTITAS County
Board of Equalization

Property Owner: Elwin & Patricia Gibson
Parcel Number(s): 15396
Assessment Year: 2015 Petition Number: BE-150079

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> 0</u> |
| <input type="checkbox"/> Improvements | \$ | <u> 95,980</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 95,980</u> |

BOE True and Fair Value Determination

| | | |
|--|----|---|
| <input type="checkbox"/> Land | \$ | <u> 0</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u> 53,600</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 53,600</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, Appraiser Mark Peterson and Appellants Patricia & Elwin Gibson.

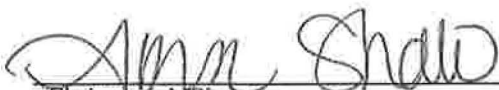
Appellant Patricia Gibson said this home is a sixteen year old Marlett mobile home whose value has been slowly and steadily decreasing over the years, until this year when it jumped up \$40,000. Appellants said they thought it should be a continued slow, steady decrease over the years since there is no land associated with the home.

Appraiser Mark Peterson said the Marlett manufactured homes are nice ones and that they depreciate slower than they used to. He reviewed fourteen comparable sales of manufactured homes from a variety of areas in Kittitas County.

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 assessed value of this personal property be reduced to \$53,600. This is the previous assessed value for this personal property. Typically this form of property, a manufactured home, is depreciated and there is no cause for an appreciated value. The Board of Equalization voted 3-0 to overrule 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.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058e (4/30/13)