

Order of the Kittitas County
Board of Equalization

Property Owner: Roy and Mary Grinnell
Parcel Number(s): 067634
Assessment Year: 2015 Petition Number: BE-150124

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> 69,350 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 69,350 </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 7, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Mike Hogardy. Appellants Roy and Mary Grinnell phoned in for a phone hearing.

Appellants Roy and Mary Grinnell said their property is a 7.45 acre lot on Lookout Mountain that was devastated by the Taylor Bridge Fire in 2012 and has not recovered. They said the fire killed 95% of the trees and all that is left is black, rotting sticks in danger of falling. They said their property has no well or access to water, and that the road has a steep grade.

Appraiser Mike Hogardy said this property is in a green water zone with water mitigation available and the location is considered to be in a desirable area. He also said he made a 10% adjustment for a partial view and believes it is still a good value.

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 land value of this property be sustained. There are no supporting comparable sales that warrant a change in value. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 18th 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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