

**Order of the           KITTITAS           County**  
**Board of Equalization**

Property Owner:     Aaron Weaver      
Parcel Number(s):     932636      
Assessment Year:     2016     Petition Number:     BE-160054    

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>    40,500    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    2,750    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    \$40,500    </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 01, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Chad Larson. Appellant was not present.

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

Appraiser Chad Larson said Mr. Weaver stated on his petition that no one had visited the property; Appraiser Larson said he had personally visited the property, and reviewed the exhibits provided. He said they took into consideration the no water and electric when they valued the property and made adjustments for that. He said it was difficult to find comparable sales in the area, but they applied the model for the area and did a sales study which shows they are pretty accurate on this parcel. Jessica Hutchinson asked about the must be sold with clause. Mr. Larson said yes, the parcel is in the middle of designated forest land; so they can build in the middle of the forest land, but the surrounding land is designated forest land, so the clause is must be sold with the adjoining parcel. Reta Hutchinson asked about the poor quality structure. Jennifer Hoyt asked what difference it makes between the poor and fair quality for the structure. Appraiser Larson said this value is as low as they can value it without there being doors falling off or rain coming in through the roof.

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. The Board's decision was made based on the application of the Assessor's evidence for Marshal & Swift cost analysis and depreciation schedule applied to this property. The Appellant did not provide sales comparable to the subject property to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 17 day of May, (year) 2017

  
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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