

Order of the KITTTITAS County

Board of Equalization

Property Owner: HFSC Funeral Services

Parcel Number(s): 277333

Assessment Year: 2016

Petition Number: BE-160004

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>270,000</u>
<input type="checkbox"/> Improvements	\$	<u>905,550</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$1,175,550</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>270,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>757,817</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$1,027,817</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 28, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant's representative Wayne Tannebaum with Pivotal Tax called in for a conference call.

Appellant's representative Wayne Tannenbaum with Pivotal Tax said this property was built in 1928 and reviewed the pictures he had submitted. He said there was some work done to the building in the past, but not recently; he said they use the Marshal and Swift depreciation tables and their value for the building was 80 percent depreciation due to the age and condition, but the Assessor's have 12 percent depreciation on it and asked how they do that with such an old building. The Board noted they had not received the information submitted by the Appellant, and looked at the copy from the Assessor's office. Note- the packet had been mailed to the Assessor's address, and BOE did not receive it.

Appraiser Dana Glenn said this is the only funeral home in town; it's a full service, fully operational building which has served this community since 1928. He said they use the Marshal and Swift tables for average quality brick/masonry structure and reviewed the exhibits submitted. He said there is a cost buildup; they put the building in as good condition and the rate comes out as 31 percent depreciation. When questioned, Appraiser Glenn said it only goes out 50 years then it hits the table. Appellant Tannebaum asked Mr. Glenn if he was saying any building over 50 years is only depreciated at 30 percent? Mr. Glenn said it's 31 percent.

There was discussion on the building depreciation and the Marshal and Swift depreciation tables. Mr. Tannenbaum pointed out that Marshal and Swift has other tables which show the depreciation tables go up to 80 percent depreciation. He said he believed the Assessor's office was not using the correct depreciation table and asked who would want to pay a million dollars for a building built in 1928.

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 of Equalization determined that the assessed value of the property will be reduced to \$1,027,817 to reflect the Marshal and Swift depreciation schedule of an average condition masonry building for the main improvement (brick building). The Board's decision was made

based on the application of the Assessor's evidence for Marshal & Swift cost analysis and depreciation schedule. The Board of Equalization voted 2-1 to overrule the Assessor's determination.

Dated this 5th 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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