

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

Property Owner:   Pete Gobroski    
Parcel Number(s):   127334    
Assessment Year:   2016   Petition Number:   BE-160020  

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>          9,930          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          7,770          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          \$17,770          </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 Brad Melanson. Appellant Pete Gobroski phoned in for a conference call.


Appellant Pete Gobroski said the price went up, and had almost doubled from what he had been paying. He said the property is steep and rocky, with a small area at the top that is level. He questioned whether the property is buildable, and said if it was, he didn't know if they could put in a septic system; and if he could put in a septic it might have to be a mound system which is very expensive. Mr. Gobroski reviewed comparable sales near his property and said his lot doesn't have water or electricity. He also said he lost a building in the Taylor Bridge fire and the trees on his property have fire scar damage which makes it less desirable. He said they pay \$350 a year in dues to take care of the roads and water, which is quite a lot of money over the years.

Appraiser Brad Melanson reviewed the comparable land sales with similar price per acre and topography from 2013 to 2015; reviewed the exhibits provided and shed prices as compared to the Appellant's for under \$1,000. Jennifer Hoyt asked if the Appraisers make view adjustments in this area. Appraiser Melanson said not that he is aware of, and not on the subject property. Appellant Pete Gobroski said the sheds deteriorate over time, especially the one that had fire retardant dropped on it. Appraiser Melanson said yes the buildings depreciate over time, but they use the building model for the area and put in the quality of materials, materials type, and age of buildings to come up with the depreciation. Reta Hutchinson asked if anyone came by to assess the damage and give Mr. Gobroski a value to repaint the sheds after the Taylor Bridge fire. Mr. Gobroski said no, that never happened.

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 Marshall & Swift cost analysis and depreciation schedule applied to this property. 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 5<sup>th</sup> 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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