

Order of the KITITAS County
Board of Equalization

Property Owner: HFSC Funeral Services/represented by Pivotal Tax Solutions
Parcel Number(s): 277333
Assessment Year: 2015 Petition Number: BE-150006

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>270,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>861,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,131,760</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 March 31, 2016. Those present: Chairman Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant's representative Wayne Tannenbaum with Pivotal Tax Solutions called in for a conference hearing.

Appellant's representative Wayne Tannenbaum with Pivotal Tax Solutions said the property he is concerned with is a 1928 building. He said they also use Marshal and Swift for their values but asked how is it possible to use a 48% depreciation for a 1928 building? Appraiser Dana Glenn said they go on effective age, with maintenance and look at the condition of the building. They discussed the effective age of the building and comparable properties. Mr. Tannenbaum asked how the building, even if it is updated; how could it be a 20% depreciation value with so old of a building? Mr. Dana said they used 80% of a new building value. Mr. Tannenbaum said he would agree with maybe a 50 or 60% depreciation, but that he has never seen a 20% depreciation for that old of a building. Mr. Glenn said a 5% usually means uninhabitable.

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 has determined that the assessed value of this parcel is accurate and no adjustments were made. The supportive documentation supplied by the Appellant's Representative was based on depreciation and did not give any concrete data to adjust the value. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

Dated this 7th 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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