

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner: Christopher Rogers  
Parcel Number(s): 123033  
Assessment Year: 2015 Petition Number: BE-150010

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>55,640</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>100,640</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>41,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>86,300</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 18, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Mark Peterson and Appellant Christopher Rogers.

Appellant Christopher Rogers said the property is located at 312 W 13<sup>th</sup> Ave in Ellensburg and that the sale was an arms length sale, that the seller and purchaser had no previous relationship. He said they both got a good deal and that the property had been on the market for over a year. He reviewed court opinions and assessed values and said he is interested in seeing the valuation base line closer to the sale price. Mr. Rogers said he has done a lot of outside clean up; he put in a picket fence; and took out the baseboard heaters and replaced them with a gas stove.

Appraiser Mark Peterson acknowledged the recent sale and said he had been trying to reach the owners to verify the sale information but the owner was out of town a lot and he had been unable to reach him at the house yet. Appraiser Peterson asked about the gas stove and the cost to install it. He said the valuation date was 1-1-15, and the property was improved after the sale date. He reviewed the comparables sales provided by the appellant.

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 land value remain at \$45,000 and the improvement value be reduced to \$41,300 for a total value of \$86,300. This property sold in 2014 as an arms length transaction for \$84,500 and the buyer added a gas heating system for a value of \$1,800. The Board of Equalization voted 2-1 to overrule the Assessor's valuation.

Dated this 29<sup>th</sup> 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.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058e (4/30/13)