

Order of the KITTITAS County

Board of Equalization

Property Owner: Claude Gibson, ETAL

Parcel Number(s): 923233

Assessment Year: 2015

Petition Number: BE-150080

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> 41,600 </u>
<input type="checkbox"/> Improvements	\$	<u> 77,310 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 118,910 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 41,600 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 23,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 64,900 </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 Appellants Patricia & Elwin Gibson.


Appellants Patricia and Elwin Gibson said there is an old dilapidated barn on the property and half of the barn is located on a railroad easement and it's slipping off of the foundation blocks. They said the barn is almost 70 years old and in rough shape, but the value increased from \$23,390 to \$77,310 in one year with no improvements done to the buildings. They said they felt the jump is huge and even if they salvaged the barn, it wouldn't be of much value.

Appraiser Mark Peterson reviewed land models and how they assess properties. He said the barn was very large, with some of it usable for hay cover. He also said the improvements are heavily depreciated due to the age and condition of the buildings.

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 has determined that the assessed value of the improvements be reduced to \$23,300. This adjusted value was based on the prior assessment and the improvements have not been improved upon. The land value is sustained at \$41,600 for a total value of \$64,900. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 29th 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)