Order of the KITTITAS County

Board of Equalization

Property Owner:	Charlie Fernandes							
Parcel Number(s): _9	954477							
Assessment Year:	2016		Petition Number: BE-160021					
Having considered t	he evidence pres	ented by the par	ties in this appeal, the Board	hereby:				
⊠ sustains	overrules	the determina	tion of the assessor.					
Assessor's True and Fair Value			BOE True and Fair Value Determination					
∠ Land	\$	52,840	Land	\$				
	\$	94,170	Improvements	\$				
☐ Minerals	\$			\$				
Personal Prop	erty \$		Personal Property	\$				
Total Value	\$	\$147,010	Total Value	\$				
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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 21, 2017. Those present: Jennifer Hoyt, Reta Hutchinson, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Anthony Clayton. Appellant phoned in for a conference call.

Kathy Fernandes for the appellant said the home was new in 2013; the Assessor tried to raise the valuation last year; and added the well but she said the well is a previous well, which had been put in in 2010. Ms. Fernandes also said the parcels around them have dropped significantly, and questioned parcel 945973's reduction. She said the appraiser come out and looked and he agreed that there had been no changes to the property or home. She reviewed neighboring parcels and asked why theirs was raised and not dropped like neighboring ones.

Appraiser Anthony Clayton said regarding parcel 945973 they get a reduction for the current use program. He reviewed the exhibits provided regarding the size and quality of the subject property and comparable sales with similar homes. He said the property is assessed at \$134 a square foot based on comparable sales. Ms. Fernandes asked why this home was valued so high. Anthony Clayton said they use the cost approach and sales market price to get their valuations; smaller homes are generally a higher price per square foot; and as the house gets larger the square foot price to build goes down.

Ms. Fernandes questioned why there is a well improvement as that had been valued in previous years. Anthony Clayton said there is a well improvement on every assessment for everyone who has a well.

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 model for the area's comparable sales. With an increase in market sales prices, the Assessor's model also increases. The assessed values of other properties cannot be considered, only market sales prior to the assessment date. The Appellant did not provide adequate evidence to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's Determination.

Dated this26th	day of	April , ((year) <u>2017</u>		
Chairperson's Signature	SH	- C	Debbio	Myers	

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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