

Order of the KITTTITAS County
Board of Equalization

Property Owner: Terri Joshua & Denise Cornett
Parcel Number(s): 955169
Assessment Year: 2016 Petition Number: BE-160045

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> 155,700 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 15,600 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$171,300 </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 12, 2017. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, and Appraiser Joel Ihrke. Appellant was not present. NOTE: The Appellant had made arrangements for a phone conference, but is also on military orders away from his home of residence.

The Board of Equalization reviewed the petition materials submitted by the appellant.

Assessor Mike Hougardy said the property owner had not submitted any evidence to support his requested value. Mr. Hougardy reviewed comparable sales in the area; he did say the property was purchased for \$125,000, but that there was no evidence if it was a market sale or not.

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 value be upheld. The Board based their decision on the comparable sales that were provided by the Assessor's office. The recent sale of this parcel will be considered for the next years valuation by the Assessor's office. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 18th day of April , (year) 2017

 Ann Shaw
Chairperson's Signature

 Debbie Myers
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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REV 64 0058e (4/30/13)