

Order of the KITTITAS County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 959400
Assessment Year: 2015 Petition Number: BE-150016

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>0</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>4,450</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>4,450</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 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Del Holter.

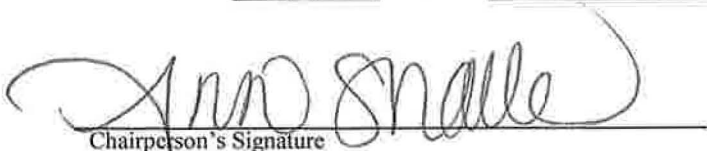
Appellant Del Holter said this was a new purchase as of last year. He reviewed a letter from the bank which shows they will not lend or take as collateral any manufactured housing unless it is a double-wide or larger and was manufactured post-1980. Mr. Holter said the mobile home is a licensed vehicle, he paid \$2,000 for it, and it sits on parcel 103633, which is taxed separately.

Appraiser Anthony Clayton asked how much money Mr. Holter has put into the property since the purchase. Mr. Holter said he didn't have the figures with him at this time but he is hoping to do a little more work and prepare it for a rental, unless his kids move into it.

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 Assessor's valuation be upheld. The Appellant did not supply documentation for a change of value to be considered. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 10th day of May, (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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