

Order of the KITTTITAS County
Board of Equalization

Property Owner: Karen Hernandez
Parcel Number(s): 616333
Assessment Year: 2015 Petition Number: BE-150031

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> 31,270 </u>
<input type="checkbox"/> Improvements	\$	<u> 56,630 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 87,900 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 31,270 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 36,630 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 67,900 </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 Dana Glenn and Appellant Karen Hernandez.

Appellant Karen Hernandez said the Assessor's information stated this home has two bedrooms, but she said it has one bedroom and a loft with total loft height of 5'4" and lower in some places; there is also a wood stove listed as an improvement, but Appellant said there is no wood stove in the home. She also said the house has no foundation or attic, unless you consider the loft the attic. Appellant Hernandez reviewed the comparable sales and said she understands that taxes go up but hers almost doubled this year, and she doesn't see why since they have made no improvements to the home, just routine maintenance. She said there is no garage, no new windows, or any other improvements that other comparables have to show an increase in value.

Appraiser Dana Glenn said the the foundation did factor in but he thought the main increase in value was that a previous appraiser had depreciated the house by 70% which would put it in the tear down category, and that this year the depreciation is 35% after it was appraised. He said he believed this was a correction that needed to be made. Appraiser Glenn said base value for buildable lots in the Thorp area are in the \$20,000 to \$30,000 range with add ons depending on what is available, There was discussion on the quality of the home.

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 improvement value of this property be reduced to \$36,630 and the land value remain at \$31,270 for a total value of \$67,900. The determination is based on the lack of foundation and a \$20,000 reduction was applied for this. 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.

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REV 64 0058e (4/30/13)