

Order of the KITITAS County
Board of Equalization

Property Owner: Robert & Debra Boddy
Parcel Number(s): 10838
Assessment Year: 2015 Petition Number: BE-150052

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>61,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>17,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>78,500</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 18, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Mike Hougardy. Appellants were not present.

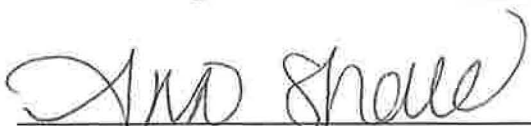
The Board of Equalization reviewed petition materials submitted by the Appellants.

Appraiser Mike Hougardy reviewed the information and comparable sales submitted by the Appellants. He said the comparables submitted were in different neighborhoods with different base levels which put them in different land models. He explained how they value properties and the land models they use. He said this property has a 30% good view adjustment and a 10% pond frontage adjustment. He also said there is a well on the property and the property is located in the green zone with at least two water banks available, but he did advise that the Appellants had not purchased a water certificate yet.

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. There was no supporting documentation provided to support a change in value. The Board of Equalization voted 3-0 to sustain 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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