

Order of the KITTTITAS County
Board of Equalization

Property Owner: E.W. and Therese Gordon
Parcel Number(s): 952702
Assessment Year: 2016 Petition Number: BE-160062

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> 80,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 326,870 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$406,870 </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, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, Appraiser Joel Ihrke, and Apellant E.W. Gordon.

Mr. Gordon said he bought the lot in 2010 to accommodate his family on vacations, but they don't live there. He said the cabin is framed, but there is no drywall up yet; they eliminated the family bonus room upstairs and will just use it for storage; currently they are just trying to get it finished so they can insulate it.

Assessor Mike Hougardy said the appraisal date for new construction is July 31, and the percentage that a home is complete is added up to the July 31 date. He said they take into consideration the cost of construction but its only one apart of the value and advised they use Marshal and Swift method for valuations. He reviewed maps and exhibits of comparable sales relating to this property and commented that the area had seen robust sales recently. Assessor Hougardy said the home is valued at 60% complete but they will make an adjustment or a code correction to the upstairs reflecting the difference of the upstairs bonus room being used for storage instead of a bonus room.

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 Assessor's office is reducing the value by \$18,230 for clarification of the bonus room not being finished but just used for storage space. Supporting documentation was not provided with sales that support a lower value and therefore the Board determined that the Assessor's value should be upheld. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

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


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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