

Order of the KITTITAS County

Board of Equalization

Property Owner: Charlie Fernandes

Parcel Number(s): 954477

Assessment Year: 2015

Petition Number: BE-150083

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>52,840</u>
<input type="checkbox"/> Improvements	\$	<u>94,170</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>147,010</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>52,840</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>78,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>131,340</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 4, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Brent Parsons. Appellant's representative Kathleen Fernandes phoned in for a phone hearing.

Appellant's representative Kathleen Fernandes said that the well and septic on the property has been in use since 2010. She also stated that there is a typo on the Assessor's web page regarding the square footage of the house. Fernandes said the house was built in 2014 by Joe Spears and purchased by Charlie Fernandes for \$115,000. She reviewed comparable sales in the area and said they believe \$65,000 should be the fair market value for a total value of \$118,000. She also questioned why the home would be valued at \$120 per square foot.

Appraiser Brent Parsons said the previous appraisal said the home was about 70% complete. He went out Sept/Oct of 2014 and the house was 100% complete. He said \$23,700 is the increase from 70% to 100% complete. Parsons reviewed the comparable sales in the area and noted that they can't value off of their neighbors property values, that they have to value properties using comparable sales. They discussed wells and septic.

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 improvement value of this property be reduced to \$78,500 and the land value remains at the assessed value of \$52,840 for a total value of \$131,340. The decision was based on the comparable sales and replacement value of the subject property. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 18th day of April, (year) 2016

Ann Shaw

Debbie Myers

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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