

Order of the KITTITAS County

Board of Equalization

Property Owner: Jason Dudley

Parcel Number(s): 784634

Assessment Year: 2015

Petition Number: BE-150085

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>56,000</u>
<input type="checkbox"/> Improvements	\$	<u>125,970</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>181,970</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>56,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>109,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>165,000</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, 2015. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Brent Parsons. Appellant Jason Dudley phoned in for a phone hearing.


Appellant Jason Dudley said he purchased the property on April 30, 2014 for \$140,000, knowing it needed quite a bit of work. He said there was water in the crawl space, so they put in a french drain on the property for a start.

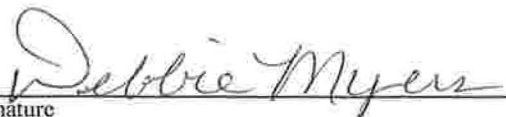
Appraiser Brent Parsons said there definitely are issues with this home, and that it went into the county system with part of the issues, but they couldn't get it down to the purchase price using the current valuation models. He said he thought the Appellant got a good deal with the purchase price, but that he will have a lot more to do. He also said \$181,000 is for property in fair condition, but this property is probably below that.

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 be reduced to \$109,000 and sustain the land value of \$56,000. This value is based on the comparable sales provided by the Assessor's office and the consideration of the sales price of the subject property on April 30, 2014. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 18th 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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