

**Order of the           KITTTITAS           County**  
**Board of Equalization**

Property Owner: Michael & Paulette Forman

Parcel Number(s): 276833

Assessment Year: 2016

Petition Number: BE-160007

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>457,380</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>33,950</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$491,330</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 28, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant's representative Wayne Tannebaum with Pivotal Tax called in for a conference call.

Appellant's representative Wayne Tannenbaum with Pivotal Tax said one part of the property was built in 1998 and the Assessor's are giving it a 25 percent depreciation; he agreed, that a twenty year building with a 25 percent depreciation is correct; but he said the 1945 building has a 28 percent depreciation on it which is only a 3 percent difference, and asked how that was possible. BOE member Jessica Hutchinson asked if the building had been updated. Mr. Tannenbaum said not much, if ever.

Appraiser Dana Glenn said BE-160007 which has the shop built in 1998, is valued on the Marshal and Swift cost approach and referred to exhibit 3 which had been provided. He said the building is 18 years old. He said BE-160006 is a retail building with offices, a concrete block building, and reviewed the tables used for depreciation. Mr. Tannenbaum said he hoped the Board will come up with a reasonable depreciation level, and that most assessors value older buildings with a higher depreciation.. BOE member Jennifer Hoyt asked clarifying questions regarding the building values.

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 of Equalization determined that the Assessor's valuation be upheld. The Board's decision was made based on the application of the Assessor's evidence for Marshal and Swift cost analysis and depreciation schedule applied to this property. The Appellant did not provide sales comparable to the subject property to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 5<sup>th</sup> day of May, (year) 2017

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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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