

**Order of the           KITTITAS           County**  
**Board of Equalization**

Property Owner: Elwin & Patricia Gibson  
Parcel Number(s): 923233  
Assessment Year: 2016 Petition Number: BE-160053

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>41,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>77,310</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$118,910</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 26, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellants Patricia & Elwin Gibson.

Applicant Patty Gibson said their appeal is pretty much the same as last year; there have been no changes to the home, and they feel it's overpriced. She said they paid \$65,000 for it and then it jumped to \$95,000; that the value had almost doubled with no improvements. She said the other parcel which has the old barn on it, that the barn is 60 or 70 years old and they don't own the driveway to it. The railroad owns half the barn and the access to it. Mr. Gibson said the old barn leaks so they can't store hay in it, and they only own 3/4 of the barn. He said the railroad owns the driveway and they have to pay for a lease to access the barn.

Appraiser Dana Glenn said he would start with the manufactured home; he said since they are on an annual valuation they have to put a value that the sales indicate the home should be. He reviewed the square footage, exhibits submitted, the sales analysis, and comparable sales in the area. He said they felt they are being conservative, not aggressive on this value.

Mr. Gibson asked how can it be valued so high since he can't sell it. There was discussion on the land value, who owned the land, and leases. Appraiser Glenn reviewed comparable sales, hay covers, depreciation and how they valued them. He said they use the Marshall and Swift replacement cost with a 50 percent depreciation. Mr. Gibson said he can't sell the home because his brother owns the property, and that there is no access to the property by itself because the railroad has a lease on the driveway.

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.

Mr. Gibson says he can't sell the home because his brother owns the property. There is no access to the property by itself because the railroad has a lease on the driveway. The Board determined that the Assessor's Office has made adequate adjustments for the condition of the subject property values for the market.

The Board determined that the Assessor's Office has made adequate adjustments for the condition of the subject property values for the market. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 5th day of May, (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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