Order of the KITTITAS County

Board of Equalization

Property Owner: Sta	Stan Blazynski						
Parcel Number(s): 23	231933						
Assessment Year: 20	16	Petition Number: BE-160	nber: BE-160055				
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Having considered the	e evidence presented by the pa	arties in this appeal, the Board	haraha				
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	overrules the determination of the assessor.						
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Assessor's True and	-	BOE True and Fair Val	ue Determination				
	-		ue Determination				
Assessor's True and	Fair Value	BOE True and Fair Val	\$\$				
Assessor's True and	Fair Value 59,600	BOE True and Fair Val	S S S				
Assessor's True and Land Improvements	\$ 59,600 \$ 65,590 \$	BOE True and Fair Val Land Improvements Minerals	\$ \$				
Assessor's True and Land Improvements Minerals	\$ 59,600 \$ 65,590 \$	BOE True and Fair Val Land Improvements	\$ \$ \$				

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

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Description Order

A hearing was held on April 21, 2017. Those present: Jennifer Hoyt, Reta Hutchinson, Jessica Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Stan Blazynski.

Appellant Stan Blazynski read portions of his Brief into the record; reviewed the neighborhood traffic study; previous BOE decisions; and said that the Assessor's appraisal techniques are faulty. He said there are limitations to his property that the law requires considering. He reviewed estimates to replace the well, and said the current well is at least 40 years old. Mr. Blazynski refered to the RCW's and the BOE manual provided by Department of Revenue. He said the comparables have to be similar properties which would be a one bedroom home that is still under construction.

Appraiser Anthony Clayton said an average cost value for well or water source is \$10,000. He said it could be between \$8,000 and \$12,000 so they use an average of \$10,000. Septic systems are also an average of \$10,000. He reviewed exhibits which listed comparable sales, and discussed the year built, square footage, and how they value properties.

Reta Hutchinson asked Mr. Blazynski when the house was first started. Mr. Blazynski said in the winter of 2010. He asked why the well is valued at \$10,000, when wells in Grasslands are valued at \$7,500 and not \$10,000. Appraiser Clayton said the \$7,500 value is underdeveloped, just the well drilled, and that \$10,000 is a developed well value with pipe and usuable pump. There was discussion on well values and appraising techniques. Mr. Blazynski questioned the sales ratio. The Board clarified that the appraisers use the sales ratio to check their work and make sure they are consistent with their valuations.

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 determined that the Assessor's valuation be upheld. The Appellant did not provide sales comparable to the subject property to dispute the Assessor's valuation. The Board determined that the Assessor's office has already made adequate adjustments to the value of the property for the size and location of the property. The assessed values of other properties cannot be considered, only market sales prior to the

assessment date. The Board of Equalization voted 3-0 to sustain the Assessor's Determination.

Dated this _	26th	day of	April	, (year)	2017		
Chairperson's 8	A J	4		Clerk's Si	Delbie 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.

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