Order of the KITTITAS County

Board of Equalization

Property Owner:	Paula Thompson							
Parcel Number(s):	035933							
Assessment Year:	2016		Petition Number: BE-160067					
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 BOE True and Fair Value Determination								
☑ Land☑ Improvement☑ Minerals☑ Personal Properties☐ Total Value	\$	41,300 13,260 \$54,560	☐ Land ☐ Improvements ☐ Minerals ☐ Personal Property Total Value	\$ \$ \$ \$ \$				
This decision is bas The issue before the Box A hearing was held on A Appraiser Joel Ihrke. A	ard is the assessed value April 19, 2017. Those p	e of land/improvement resent: Reta Hutchinso	s. on, Jennifer Hoyt, Jessica Hutchinson	, Clerk Debbie Myers, and				

The Board of Equalization reviewed the petition materials submitted by the appellant.

Appraiser Joel Ihrke said the Appellant is not disputing the land value on this one, just the improvements. He reviewed the exhibits provided from the Assessor's office, and said the Appellant wants to revert back to the 2015 value. He said there weren't any changes to the building or improvements, but that there were changes on our end; he said they updated their cost tables and depreciation tables throughout the whole county, and that with the new system, there is no way to override the programs. Appraiser Ihrke said they used the Marshal and Swift models for valuations which are commonly used. He reviewed the exhibits and tables and said they used the cost approach and what it would take to depreciate out for the outbuildings, and that they are not valuing the portable loafing sheds. He said the old system had it at 90 percent depreciated, but with the new system it is now 50-60 percent depreciation.

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. Machine shed and barns are valued by the Assessor's office using the cost approach for miscellaneous improvements with a depreciation schedule applied. The portable loafing sheds had no improvement value assessed. Appellant did not provide adequate evidence to dispute the Assessor's valuation. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this	21	day of	April	, (year)2	2017
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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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