

**Order of the           KITITAS           County**  
**Board of Equalization**

Property Owner: Frederick Knoll  
Parcel Number(s): 433733  
Assessment Year: 2015                      Petition Number: BE-150033

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>124,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>242,310</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>366,710</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 21, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Anthony Clayton, and Frederick Knoll.

Appellant Frederick Knoll said the Appraiser, Mr. Clayton had visited his property last year and asked about improvements, but Mr. Knoll said he had not done any improvements. He referred to Assessor's Exhibit 4 which shows there have been no improvements listed since 2010, but said the improvements value increased 18% since last year with no improvements done and the Assessors providing no information regarding the changes or how they came to the changed value. He also said it's their responsibility to provide the information on how they value the property.

Appraiser Anthony Clayton said the Assessor is presumed correct unless you provide proof they are not correct. Mr. Knoll said you didn't provide evidence, so I have nothing to base it on, you need to give a reason for the improvements, and stated they had new construction in 2009 and were at 95% complete the last time the assessors were out. Appraiser Clayton asked if they did work since 2010. Appellant Knoll answered no, they have done no work since 2010. The only thing that was done since then is fire prevention. Appraiser Clayton said they take comparable sales, and neighborhoods, and compare the sales; 91% assessed value vs. sales price plus quality and condition.

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 Assessor's valuation be upheld. The Petitioner failed to present any documentation supporting his request for an adjustment. The Board is required to base their evaluation on the facts presented and there were no supporting sales or facts provided to the Board by the Petitioner. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 29<sup>th</sup> 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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