

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

Property Owner:           Gavin & Jody Rice            
Parcel Number(s):           891236            
Assessment Year:           2015           Petition Number:           BE-150034          

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>          110,700          </u>
<input type="checkbox"/> Improvements	\$	<u>          283,690          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          394,390          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          110,700          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          264,300          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          375,000          </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 4, 2016. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Gavin Rice.

Appellant Gavin Rice said they had recently refinanced their house and had two appraisals done from two different companies. One appraisal came in at \$340,000 and the other one was for \$343,000. He said they were expecting more of a difference from the two companies, but there was only \$3,000 difference in the two quotes. He said the county's valuation was \$394,390, way higher than the appraisals. He said they have not made any improvements, other than some fencing, and they just painted the interior of the house about 10 years ago.

Appraiser Dana Glenn said when they see private appraisals different from the county appraisal they check to see if something was done incorrectly. The county assessors use all the comparable sales, not just a few as some private appraisals do. He reviewed the appraisal and explained how they value properties, and the models they use for their appraisals. He reviewed comparable sales in the area.

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 fair market value of the improvements be lowered to \$264,300 and the land value remain at \$110,700 for a total value of \$375,000. The improvement value was adjusted based on the sales price per square foot of comparable properties; 81 Lone Willow Land and 102391 Fairview Road applied to the subject property. The \$80,000 value for the shop was then added to the price per square foot of the comparable properties to come to the final value of \$375,000. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this           18<sup>th</sup>           day of           April          , (year)           2016