



**King County
Board of Equalization**

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ORDER OF THE KING COUNTY BOARD OF EQUALIZATION

Date Order Issued and Mailed: 2/9/2017

Property Owner/Agent:
William C. Summers
Po Box 261
Medina, WA 98039

Petition No.: BE1600403
Account No.: 192405-9312

Property Owner: Mi Treehouse Llc

The Board of Equalization for King County, Washington, after consideration of all testimony and evidence, hereby orders the valuation of the property identified above to remain on the assessment roll for 2016, for taxes payable in 2017, as certified by the Assessor.

State law requires the value determination made by the Assessor to be presumed correct in the absence of clear, cogent and convincing evidence to the contrary. The Board has sustained the Assessor's valuation as follows:

Land: \$417,000 · Improvements: \$0 Total: \$417,000

The issue in this appeal is the subject property's fair market value as of the January 1, 2016, valuation date. The Revised Code of Washington sets forth sales of the property under review or comparable sales as the preferred criteria for determining fair market value. While the Appellant offered thoughtful arguments, lacking supporting evidence of market value to show that the total assessed value is erroneous or what value would otherwise be correct, the Board finds the comparable sales provided by the Assessor adjusted for market timing and property differences demonstrate that the subject's assessed value falls within the indicated market range for the January 1, 2016, valuation date in question.

Michelle M. Geiger, Clerk of the Board

M 034 003 Residential

NOTICE: This order may be appealed to the State Board of Tax Appeals (BTA). The BTA Notice of Appeal must be received by the State Board, or if mailed, it must be postmarked, within thirty (30) calendar days from the date on this order. For BTA Appeal information call 360-753-5446 or visit the BTA's website at <http://bta.state.wa.us>. You can also call 206-477-3400 to request a BTA Appeal packet.