



King County
Board of Equalization

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ORDER OF THE KING COUNTY BOARD OF EQUALIZATION

Date Order Issued and Mailed: 4/18/2022

Property Taxpayer/Agent:
Mr. Matthew D Sebolt
19500 130th AV NE
Woodinville, WA 98072

Petition No.: BE2101815
Account No.: 142890-0123

Property Owner: SEBOLT KATRINA+MATTHEW

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. After consideration of all testimony and evidence, the Board of Equalization for King County, Washington, hereby sustains the Assessor's value determination for the above referenced property.

The Assessor's value for the 2021 assessment roll, which is the basis for taxes payable in 2022, is as follows:

Land: \$262,000 Improvements: \$491,000 Total: \$753,000

The issue in this appeal is the subject property's fair market value as of January 1st of the assessment year. The Revised Code of Washington provides that the preferred criteria for determining fair market value is sales of the subject property or sales of similar properties.

After reviewing the sales presented, the Board finds that the subject's assessed value falls within the value range indicated by the most similar sales, namely Assessor sale no. 1, when adjustments for market timing and varying characteristics are considered. Overall, due to the lack of clear, cogent, and convincing evidence to demonstrate that it is highly probable that the Assessor overvalued the subject property, the presumption of correctness is accorded to the Assessor, and the Assessor's value is sustained.

Michelle M. Geiger, Clerk of the Board
CH 038 005 Residential

NOTICE: This order may be appealed to the Washington State Board of Tax Appeals (WSBTA). Your appeal must be received or postmarked, within thirty (30) calendar days from the date on this order. For WSBTA appeal information visit <http://bta.state.wa.us> or call 360-753-5446. For questions regarding the property tax balances and statements, please contact the King County Treasury by email at PropertyTax.CustomerService@kingcounty.gov or call 206-263-2890.