

Order of the KITITAS County
Board of Equalization

Property Owner: Connie Celum
Parcel Number(s): 823337
Assessment Year: 2016 Petition Number: BE-160065

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 type="checkbox"/> Land	\$	<u>104,800</u>
<input type="checkbox"/> Improvements	\$	<u>437,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$542,590</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>104,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>394,484</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$499,284</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 28, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, Assessor Mike Hougardy, and Appellant Connie Celum.

Appellant Connie Celum thanked everyone for the opportunity to discuss her valuation. She said she purchased the lots in 2015; the log cabin was built in 2001 but is just a shell at this time with one bathroom complete. She said they are trying to finish it but they don't have an occupancy permit yet, and are still working with the permit department, hoping to finish in August. She said the previous owner had taken some liberties with the deck so they are trying to make corrections and get the building to code so they can get their occupancy certificate. She said the valuation increase seems like a big increase for a house we can't occupy yet. Board member Jennifer Hoyt asked what the percentage of completion was. Appellant was unsure.

Assessor Mike Hougardy thanked Ms. Celum for coming in and going through the process. He said starting with the improved parcel that the valuation date for new construction is July 1, so any changes to the improvements goes up to July 1 of 2016. He said the house sold for \$485,000 in 2015 and we have it listed as 85 percent complete. Ms. Celum asked if he could explain that. Assessor Hougardy said they use the Marshal and Swift tables and make adjustments to come to the valuation, and that prior to Ms. Celum's purchase the property had been listed as 85 percent complete, and that the 15 percent addresses some of the finish work. He said during the construction appraisal the appraiser raised it to 95 percent complete. He reviewed comparable sales and the sales study for the area and explained how they use models to value property, and discussed the adjustments which were made. He also discussed the model performance and topography of the location. There was discussion on percentage of completion; shared wells; and septic systems.

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 of Equalization determined that the assessed value of the improved property (BE-160065) will be reduced to \$394,484 due to the percent complete. The land value will remain the same. The total assessed value will be \$499,284. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 5th day of May, (year) 2017


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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