

Order of the Kittitas County
Board of Equalization

Property Owner: Dennis & Jane Alickson
Parcel Number(s): 504 W. 14th Ave.
Assessment Year: Ellensburg Petition Number: BE-170041
Date(s) of Hearing: 3-26-18

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>140,940</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$185,940</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>140,940</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$181,440</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 March 26, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Danny Rominger, and Appellant Dennis Alickson.


The Appellant Dennis Alickson gave a brief history of the property; that the home was built in 1930 and then moved to the location on 14th; and that he has owned it for 39 years. He said he purchased the parcel for \$28,500.00; reviewed the taxes over the past years; and said he had tried to sell the house in 2008, 2009, and 2010; he had 25 showings but no offers and gave up trying to sell after dropping the price four times. He received comments that no one wanted to live across from the County shop. Mr. Alickson said his drive is across from the main entrance to the County shop, and that he did receive an adjustment in 2012, but he is still paying more taxes. He also said he is concerned with contamination from the oils and fuels at the shop, and that since he is unable to sell the home, he thought a possible remedy would be a 10% discount for being near the shop. He commented it is difficult to find comparable sales, due to the industrial area nature of the County shop.

Appraiser Danny Rominger said this place is unique, that there is a small number of homes across from the County shop, and they don't have any comparable sales for directly across the street, but they do have a lot of sales in Ellensburg, so they try to make comparisons with some that are similar with this property. He reviewed the comparable sales they provided and discussed the road traffic on streets in the area. Appraiser Rominger said regarding quality and condition of the home, its is very well maintained and one of the nicest homes on that street. He said in their opinion it is holding its value very well, and they have a 90% accuracy rate for valuations of homes in Ellensburg.

Jennifer Hoyt asked if the Appraisers make adjustments for across from an industrial area. Appraiser Rominger said they would have to see evidences of a need for an adjustment, but they don't have that kind of evidence at this time. He said homes in the neighborhood have no problem selling, and explained how they use mass appraisals for valuations.

The Board determined that the unique location of the subject property to the Kittitas County shop does in fact have a negative effect on the market value of the home. The Board voted to reudce the value of the land by 10% to account for the detrimental location. The Board of Equalization voted 3-0 to to overrule the Assessor's determination.

Dated this 4th day of April, (year) 2018


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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