

Order of the Kittitas County
Board of Equalization

Property Owner: Dan and Ron Sturgis
Parcel Number(s): 954825
Assessment Year: 2017 Petition Number: BE-170054
Date(s) of Hearing: 3-22-18

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 checked="" type="checkbox"/> Land	\$	<u> 0 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 18,650 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$18,650 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> </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 22, 2018. Those present: Chairman Jessica Hutchinson, Jennifer Hoyt, Ann Shaw, Clerk Debbie Myers, and Appraisers Mark Peterson and Kyle Norton. Appellants were not present.

The Board of Equalization reviewed the petition materials submitted by the Appellants.

Appraiser Kyle Norton said the home is a 33 foot model, year 2000, Breckenridge park model trailer. He said it is hard to find comparable sales for homes that aren't attached to land. He reviewed the comps they found and also included some from out of state which were the same year and model. He said park models don't come up very often, especially in Kittitas County. He also wanted to note that the Assessors are valuing it as an established park model, and that other types of valuation would involve permits and moving costs etc.

Chairman Hutchinson asked where the home was located. The Appraisers said they thought it was currently sitting on a relative's property.

The Board determined that the subject property's value is appropriate for this type and condition of home. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 26th day of March , (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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