

Order of the     Kittitas     County

Board of Equalization

Property Owner: James & Mary Turn  
Parcel Number(s): 955052  
Assessment Year: 2017 Petition Number: BE-170021  
Date(s) of Hearing: 4-4-18

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>45,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>189,220</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$234,430</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 April 4, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Chad Larsen and Mark Peterson. Appellant was not present.

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

Appraiser Chad Larson said he had appraised this house last summer. He reviewed the information and comparable sales provided by the Appellant and said two of the comps the Appellant had provided were outside of the comparables provided by the Assessor's office (they were in March of 2017). He said the Appellant wanted the value lowered to \$130 a square foot which is lower than the comparables she had provided and discussed square footage prices of the comparables and Appellants home. He said the construction of the Appellants home is better, it is a custom home and the comps provided in their neighborhood are spec homes. The subject property is a one and half story, most of the comps are single story homes. He reviewed the comparables, reports, and pictures provided by the Appraisers.

The Board determined that the Assessor's office has accurately and fairly used price per square foot of the subject property compared to other homes in the neighborhood to determine value. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 20th 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](http://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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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)