

Order of the     Kittitas     County

Board of Equalization

Property Owner: Robert & Suzie Alan, & Robert & Marshal Alan

Parcel Number(s): 950003

Assessment Year: 2018 Petition Number: BE-180029

Date(s) of Hearing: 12-17-18

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>144,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>847,220</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$991,220</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 December 17, 2018. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Joel Ihrke. The Appellant was not present.

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

Appraiser Joel Ihrke said the property is in Tumble Creek in the Suncadia Resort area. He said the Appellant is asking for the value from last year, which is understandable, as no one wants their taxes to go up. He said there is not a lot of sales in Tumble Creek; and reviewed the comparable sales the Appellant and the Assessor's office had provided. Appraiser Ihrke said the comparables show some very similar properties, with some differences in the homes such as air conditioning and views. He said this property has a good view adjustment because it has views out the front and back of the home; is by a pond; and located close to amenities. He commented that people pay a premium for views and proximity to amenities; he also said this property is in the range for what homes are going for in Tumble Creek. BOE Member Jennifer Hoyt asked if there were attached garages to those homes. Appraiser Ihrke said none of the 11 houses have attached garages. They have a garage with four carports on a separate acreage; then each home has a covered golf cart space, and there are golf cart paths between the carport and the homes. He said the Appellants cart path is bigger, the deck is bigger, and there are some slight differences in the development. He also commented that there is unmaintained land inbetween the properties, more natural land, not landscaped lands.

The empty lot adjacent to the subject property is consistent with landscape in Tumble Creek and provides an advantage for not having neighbors in the future. The Assessor's representative provided enough evidence that certain attributes of the subject property, such as views and distance to amenities, increase the value of the property. Reta Hutchinson moved to accept the Assessor's valuation. Jennifer Hoyt seconded. Motion carried 3-0. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 29th day of January, (year) 2019

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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REV 64 0058 (5/25/2017)