

Order of the     Kittitas     County

Board of Equalization

Property Owner: Sylvia Marie Sibillia

Parcel Number(s): 114635

Assessment Year: 2018

Petition Number: BE-180011

Date(s) of Hearing: 12-11-18

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>79,960</u>
<input type="checkbox"/> Improvements	\$	<u>236,690</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$316,650</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>79,960</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>176,720</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$256,680</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 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Danny Rominger, and Appellant's Representative James Sibillia.

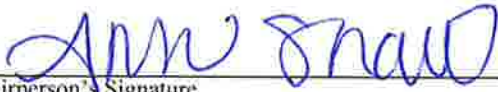
Appellant's Representative James Sibillia said he was born in Roslyn, raised in Cle Elum, then moved away to work for Boeing. He returned to Cle Elum in 1995 and put a mobile home on the property and intended to retire in the Upper County. He said they like the small town of South Cle Elum across the river, but the doubling property tax is a hardship on seniors, and they feel they are being taxed out of the area. He commented his only other option may be to get a divorce after 50 years, but that he doesn't want to do that.

Appraiser Danny Rominger said they had a lot of sales in that area and referred to the exhibits and comparable sales they had submitted for the record. He said they had to go with a market adjustment due to the sales in the area and that they are required to value at the best and highest use.

Vice-Chair Ann Shaw asked how the quality and condition compares with the sales. Appraiser Rominger said the home is an average plus condition home. She also asked about detached garages with comparable sales. The Appraiser said the evidence shows they are still low in South Cle Elum, and that people are paying too much for the properties in that area.

The Board determined that the improvement value be reduced to \$176,720 and the land value be sustained at \$79,960 for a total value of \$256,680. The manufactured home was put on this parcel in 2009 for \$170,000 plus the carport value of \$6,720. The Board used these values as a replacement value to determine the fair market value of this property. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

Dated this 15<sup>th</sup> 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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