

Order of the Kittitas County

Board of Equalization

Property Owner: Bell Society

Parcel Number(s): 594134

Assessment Year: 2018 Petition Number: BE-180014

Date(s) of Hearing: 11-15-18

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> 52,050 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 140,210 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$192,260 </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 November 15, 2018. Those present: Vice-Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraisers Danny Rominger and Evan Jones, and Appellant's Representative Kenneth Robert Taliaferro.

Appellant Taliaferro reviewed the materials he had submitted. He said the property is a log home and that the values the Assessor's used for comparables were stick built homes, which are different. He also said the property is in a flood plain, and some of the comparable sales the Assessors used were not in the flood plain. He also said flooding damage caused the foundation to tip and the roof to slant up on one end, which he felt affects the value; and he stated that some of the parts of the home inside are unfinished. He discussed market analysis, and the importance of location on homes values; and that the neighboring property has a collection of scrap metal and junked cars on it.

Appraiser Danny Rominger said the property is in fair condition; needs some repairs; that some inadequacies has shortened its life; and he referred to the comparable sales in the area. He said that property is selling in this location, and that a physical inspection for this property is coming up shortly, he thought next year. There was discussion on comparable sales and inspections.

The Board of Equalization determined that the information provided by the Appellant was not sufficient to warrant a change in value. If there are physical defects to the property these need to be disclosed to the Assessor for future consideration. The Appraiser was asked, and stated that the improvements were graded at a fair condition which the Board determined to be accurate based on the documentation presented at the hearing. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 29th day of November , (year) 2018

 Ann Shaw
Chairperson's Signature

 Debbie Myers
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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REV 64 0058 (5/25/2017)