

Order of the Kittitas County

Board of Equalization

Property Owner: Ernest C. Glondo JR

Parcel Number(s): 044135

Assessment Year: 2018

Petition Number: BE-180024

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>51,000</u>
<input type="checkbox"/> Improvements	\$	<u>18,070</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$69,070</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>51,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>780</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$51,780</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 Bradley Melanson, and Appellant Ernest Glondo.

Appellant Ernest Glondo reviewed the properties he is appealing and asked if he could submit pictures and a summary statement on the record. There was no objection from the Appraiser to submit the pictures onto the record. The Board said the Appellant could submit the pictures onto the record but not the summary. Appellant Glondo submitted pictures onto the record and staff marked the pictures Exhibits 1-10 for BE-180024. The Appellant said this property has been unoccupied since the late 1950's and that missing roof shingles have allowed extensive damage to the ceilings, floors, walls and the entire structure.

Appraiser Brad Melanson said there were no changes to the house, just depreciation or can use for salvage. Vice-Chair Ann Shaw asked what the salvage code means. Appraiser Melanson said it's the the lowest value we can put on a property before you tear it down, but that even a house at low value will climb with the market changes. He said he made some corrections and changes to the record, but that the Appellant owns all the property. He said the record shows the house is in extensive disrepair.

The Board determined that the improvement value be reduced to the previous value of \$780. The improvements on this parcel are extremely dilapidated and in a state of tear down. The Board determined that the fair market value for this parcel is \$51,780. The Board of Equalization voted 2-0 to overule the Assessor's valuation.

Dated this 17th day of January , (year) 2019

Ann Shaw

Debbie Myers

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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