

Order of the Kittitas County

Board of Equalization

Property Owner: Ernest C. Glondo JR

Parcel Number(s): 024135

Assessment Year: 2018 Petition Number: BE-180028

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>41,250</u>
<input type="checkbox"/> Improvements	\$	<u>20,880</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>\$62,130</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>41,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,880</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>\$43,130</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 two pictures, marked by staff Exhibit 1 & 2 for BE-180028. He said the building was built in the early 1900's with periods of inoccupancy and it has damage from the rain.

Appraiser Brad Melanson said he had reviewed comparable sales and said he ran it as low as he could since the property is in a flood plain but that it has 1.33 acres. BOE member Ann Shaw asked for clarification between salvage and poor condition. Appraiser Brad Melanson said they will have condition 1, before they use the salvage conditon. He said the main reason for the change is the market changes; and that after reviewing various land sales, the property is in line with what the market is doing.

The Board determined that the Assessor's valuation of land be sustained and the improvement value be reduced to the previous nominal value of \$1,880. The total value for this parcel is \$43,130. This parcel's improvements are falling apart and are in tear down condition. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

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

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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