

Order of the     Kittitas     County

Board of Equalization

Property Owner: Patrick, Teresa, and Francie Castrilli

Parcel Number(s): 521934

Assessment Year: 2018 Petition Number: BE-180040

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>57,400</u>
<input type="checkbox"/> Improvements	\$	<u>136,110</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$193,510</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 Dana Glenn. The Appellant was not present.

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

Appraiser Dana Glenn said this property is in Easton, the Appellants purchased it for \$165,000, and they are requesting it to be valued at \$171,000. He said it was a bank sale and the property had some issues; after the purchase the owners hooked up to city water, and they replaced the roof shingles. Appraiser Glenn said the Assessor's office has the value listed at \$193,510 on the property; he referred to the information they had provided, and said they are trying to catch up to the market. He said this was not a typical market transaction, and that the owner has resolved some issues with the property.

BOE Response: Although the subject property sold for considerably less than the assessed value, the sale was not a typical market sale, being a foreclosure sale by a bank. Bank sales are not typically good indicators of true market value. Additionally, while there are still some issues with the property, major issues like water have been resolved. 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 29 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)