

**Order of the     Kittitas     County**  
**Board of Equalization**

Property Owner:     Diane Chambers      
Parcel Number(s):     822734      
Assessment Year:     2018     Petition Number:     BE-180041      
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 checked="" type="checkbox"/> Land	\$	<u>    70,500    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    \$70,500    </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 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Chad Larson. Appellant was not present.

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

Appraiser Chad Larson said he wanted to go on the record for thanking the Appellant for appealing, because it keeps everyone honest and thanked the Board for their time to review the issues. He referred to the exhibits he had submitted and commented that the comparable sales shows the ratio is between 80 and 90 % in the area. He said the Appellant is appealing that they have no water and sewer or electricity on the parcel. Appraiser Larson said he submitted other comparable sales with no improvements and that two of the three are being built on now. He spoke with Mike Woodland with Public Works, who said they could bring utilities to the parcels in Roslyn. BOE member Reta Hutchinson asked for clarification on the ability to build on the parcels. Chad Larson said they made adjustments to both parcels to account for the trees that would need to be removed and the amount of \$9,000 from each parcel for improvements (hookups).

The Board determined that the Assessor's value be sustained. No supportive sales were submitted by the petitioner to support a change in value. Reta Hutchinson moved to accept the Assessor's valuation. Ann Shaw seconded. Motion carried 2-0. The Board of Equalization voted 2-0 to sustain 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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**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)