

Order of the     Kittitas     County

Board of Equalization

Property Owner: Gregory Craven  
Parcel Number(s): 854136  
Assessment Year: 2018 Petition Number: BE-180044  
Date(s) of Hearing: 12-13-18

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>69,000</u>
<input type="checkbox"/> Improvements	\$	<u>213,160</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$282,160</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>69,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>203,160</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$272,160</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 13, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Gregory Craven.

Appellant Gregory Craven said this is a very old house; the siding is rotting off of it; it has dry rot, rotting through to the base sill plate; the interior is lath and plaster; the first floor is cement; the plumbing is galvanized piping; the drain is cast iron, rusting and in need of replacing; the wiring is old nob and tube and needs reworking. He said he is slowly trying to bring the property up to code. Mr. Craven said his property has access to 906 so he paved it and that's his access in and out now. He also said there are power poles 20 feet from his house in the PSE easement, and the house is under the power lines. Mr. Craven said in the Assessor's report it lists baseboard heat, but he never had baseboard heat; that there used to be a wood stove and a pellet stove, but now he has a ductless heat pump. He said he doesn't see how the house value could have jumped that much in value with no work on it. BOE Member Reta Hutchinson asked if this was the Appellant's main dwelling; he replied yes.

Appraiser Dana Glenn said they did a sales study, compared assessed values to sales prices, and referred to the exhibits and comparable sales included in the Assessor's Answer. He said the market is rising in that area, and according to the sales studies, they are not overvaluing properties in that area. There was discussion on road access to the property and right of ways.

According to the Appellant, the subject property is in inferior conditon compared to some of the other properties in the area. Jennifer Hoyt moved to overrule the Assessor's value, and reduce the improvement value to \$203,160 for a total value of \$272,160. Reta Hutchinson seconded. Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 18 day of January, (year) 2019

Jess Hutchinson

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](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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