

Order of the Kittitas County
Board of Equalization

Property Owner: Timothy Knoll
Parcel Number(s): 423733
Assessment Year: 2018 Petition Number: BE-180046
Date(s) of Hearing: 12-4-18

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>85,000</u>
<input type="checkbox"/> Improvements	\$	<u>117,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$202,760</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>102,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$187,760</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 4, 2018. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellant Timothy Knoll.

Appellant Timothy Knoll said he believes the condition of his buildings are not what the Assessor's have figured. He said there is a lot of damage and the condition is poor. The Appellant showed pictures of the bulding to show some of the damage done by a tree falling on the roof in 03; bad paint; damage to door from a break-in and weather; and discussed the deterioration. He asked when the last time his property had been visited. Appraiser Clayton said it would be physically inspected in two more years.

Appraiser Anthony Clayton said this is an 800 square foot house with an 1,800 square foot shop on 8 acres of mostly wooded ground up by Liberty. He said the land values are based on sales, but that Liberty has very few sales. He reviewed comparable sales in the area. Appraiser Clayton said wells in the upper county are worth about \$19,400, with \$10,000 for the well and \$9,400 for the water right.

The Appellant makes a compelling case for the inferior quality and condition of the home in comparison to the sales used in the Assessor's appraisal. The Board voted to make a downward adjustment for quality and conditon for an improvement value of \$102,760 for a total of \$187,760. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 17th day of December, (year) 2018


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 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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