

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

Property Owner: Suzanne Anderson for Lois Prestrud  
Parcel Number(s): 257735  
Assessment Year: 2018 Petition Number: BE-180073  
Date(s) of Hearing: 12-18-18

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>48,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$48,000</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 18, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Anthony Clayton. The Appellant's representative called in for a phone hearing.

Appellant's representative Suzanne Anderson said she is representing her mother Lois Prestrud, who is 91. She said her parents have owned these properties since the 1960's, and that it is in multiple parcels. She said the property has increased all across the board and she questioned why that happened. She proposed that her mother's lot be assessed a 20% increase on the land. Regarding the improvements, the cabin which was mostly built by her brother in 1984, has had nothing done but maintenance, yet the value went up \$5,000. She compared properties; and had sent in tables and figures that document these numbers. Chair Jessica Hutchinson asked if she would be able to put the property all into one parcel. Appraiser Clayton said even if she did that, she may still have to pay for multiple lots, and that it would depend on the Homeowners Association rules. BOE member Reta Hutchinson asked if the unused well was on the property with the improvements. Ms. Anderson said no, the well was on the neighbors property which her mother had purchased.

Appraiser Anthony Clayton provided a list of properties, which ranged from 1.10 to 2.9 acres. He said there aren't very many sales in the Liberty area and reviewed the comparable sales provided. He said most of them are around \$48,000 or \$49,000, and that the range is \$39,000 to \$55,000. Suzanne Anderson asked why the valuation of most of the cabins at Liberty Mountain have gone down. She asked why most of the property values went down, but her mothers had gone up. Chair Jessica Hutchinson asked for clarification on the improvements value. Appraiser Clayton said the model they are using went up this year; the base model went up; then they make adjustments for individual properties.

BOE Decision: Unfortunately, the Board of Equalization does not take into consideration the assessed value of other properties when determining value. Based on the comparable sales in the area and in similar areas, The Board determined that the Assessor's value is correct. Reta Hutchinson moved to sustain the Assessor's valuation. Jessica Hutchinson seconded. Motion carried 2-0. The Board of Equalization voted 2-0 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.

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