

Order of the Kittitas County
Board of Equalization

Property Owner: Estate of Orelia Vomenici
Parcel Number(s): 861134
Assessment Year: 2018 Petition Number: BE-180077
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>47,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>93,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$141,010</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 Chad Larson. The Appellant was not present.

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

Appraiser Chad Larson thanked the Board for their time and said he had physically inspected this parcel in the last cycle. He said the Appellant referred to a recent sale of the neighboring property. Appraiser Larson said the neighboring property sold for \$40,000 in 2016 but it is now valued at \$130,000 with the land at \$43,280. Appraiser Larson reviewed the information they had submitted and said the sales around the Appellant's property have all been higher than the Appellants. He noted that on their assessments of vacant land they are at 90 percent of the values.

The Appellant's concern considering physical inspection of the property was addressed by the Assessor's representative, since he visited the property this past year while inspecting the town of Roslyn. Furthermore, sales by owner, as opposed to listed sales do not render that particular sale unusable, such as the sale of the neighboring property. There were no other comparable sales provided by the Appellant. Jennifer Hoyt moved to accept the Assessor's valuation. Reta Hutchinson 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 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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