

Order of the Kittitas County

Board of Equalization

Property Owner: Lori & Joseph Sheeran

Parcel Number(s): 15960

Assessment Year: 2018

Petition Number: BE-180080

Date(s) of Hearing: 11-15-18

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> 68,560 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 245,410 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$313,970 </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 of Equalization is the assessed value of land/improvements.

A hearing was held on November 15, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraisers Danny Rominger and Evan Jones, and Appellant Joe Sheeran.

Appellant Joe Sheeran said there is excessive deterioration on the property that wasn't considered in the valuation. He said there is rot in the fencing, and foundation issues due to flooding. He said their property needs a new roof, new appliances, water heater, new carpet, and that the doors don't shut and wires in the ceiling malfunction, all due to flooding. He also said flooding in the back yard for at least five years has killed their trees; they are also in the flight path of the airport, causing constant noise. Mr. Sheeran said their neighbors did excessive remodeling to their home before they sold it.

Appraiser Danny Rominger said over 200 properties were considered in determining the value of the property. He referred to exhibit 2, and said they physically visit the property every six years. He said he inspected this property last year, however, we don't enter privacy fenced areas. He reviewed comparable sales in the area with similar floor plans, and said they have no evidence to see the damage to the property or a cost to cure. Mr. Sheeran said he has no estimates of cost to cure. When asked, Mr. Sheeran said he has no flood insurance. The Board suggested Mr. Sheeran make an appointment with the Assessor's to inspect the inside of the home and show them the damages.

Without documentation of deterioration the Board of Equalization does not have enough evidence provided from the Petitioner to justify a change of value. It appears that the home is equivalent to the surrounding homes and the Petitioner has not shown documentation in the way of photographs or professional estimates to repair the home. The Board has determined that the value placed on this property by the Assessor's office is consistent with the neighborhood sales and therefore the Board has determined that the Assessor's valuation be upheld. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 29th day of November , (year) 2018

Ann Shaw
Chairperson's Signature

Debbie Myers
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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