

Order of the Kittitas County

Board of Equalization

Property Owner: Jill Albright, Dali Borden

Parcel Number(s): 618635

Assessment Year: 2018

Petition Number: BE-180081

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 checked="" type="checkbox"/> Land	\$	<u>193,940</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$193,940</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 13, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Dana Glenn. The Appellant called in for a phone hearing.

Appellant Jill Albright said she needed to redo the true value she sent in; she would like it to say \$143,000 for the value on the condo. She reviewed the information provided from the Assessor and referred to the condo comparables which were right on the mountain and what the HOA provides. She said she doesn't feel the last three condos sold are accurate comparables with her condo, and that the three sold were on the 3<sup>rd</sup> floor. BOE Member Jennifer Hoyt asked the Appellant where she got the estimate of \$143,000, and if they have association dues? The Appellant answered from a broker in the office, and yes, they are paying \$172 for dues. Chairman Jessica Hutchinson asked what the dues covered. The Appellant answered the dues cover the insurance, water and sewer, but they do their own snow removal unless it is a huge dump of snow, then the Association calls in a person with a snow blower.

Appraiser Dana Glenn said this is a 660 square foot condo assessed at \$294 a square foot. He reviewed comparable sales and said he had included other complexes primarily because the Appellant included some in their submitted materials, so it could be part of the discussion. He asked the Appellant why she thought the square footage is wrong. The appellant said the square footage is different than some of the Appraiser's comparables, and that the owners of those condos have increased the square footage; she believed that occurred prior to 2017. There was discussion on square footage of the upper level condos. Appraiser Glenn said \$294 a square foot for that size of condo is what they are currently selling for.

Based on the Assessor's and the Appellant's comparable sales, the assessed value of the subject property is in a reasonable range based on the known square footage of the neighboring properties. Jennifer Hoyt moved to sustain the Assessor's value. Reta Hutchinson seconded. The Board of Equalization voted 3-0 to Uphold the Assessor's determination.

Dated this 18 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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