

Order of the Kittitas County

Board of Equalization

Property Owner: Eric Engebretson
Parcel Number(s): 568535
Assessment Year: 2018 Petition Number: BE-180082
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>72,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>171,990</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$243,990</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, Appraiser Dana Glenn, and Appellant Eric Engebretson.

Appellant Eric Engebretson said his property did not go up in value, but the home went up a phenomenal amount, and that the description on the Assessor's website is incorrect. He stated the home only has one bedroom, and doesn't have a covered deck and there are no stairs yet, inside or outside. The appellant said all that has been added is a shed roof off to the side to facilitate snow removal. He said the home was built in 2003 and is only 500 square feet and 25 feet long; the garage is underneath and its not heated. He also said there is no access to the loft area yet.

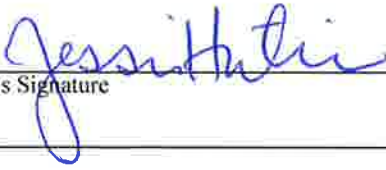
Appraiser Dana Glenn said this area has been reappraised and the values were adjusted due to a sales study which he included in the assessor's answer. He said the median assessed value is 91 to 94 percent of the sale price, and reviewed documents and comparable sales they submitted. Appraiser Glenn said they are running about 90% on their appraisals in this area, and he felt the value was justified due to what is occurring in the real estate market.

The Board asked for clarification on the number of bedrooms and asked the appraiser if he had been in the home. Mr. Glenn said no, that the appellant had a difficult schedule to work with. There was discussion on the description of the home in the Assessor's records, and if that could affect the value.

Based on the known square footage and attributes in the county record, the Board determined the assessed value to be fair and correct based on comparable sales. The Board strongly suggested the Appellant make an appointment with the Assessor's Office staff to look at the property to clarify the true square footage and characteristics of the subject property. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 20 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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