

Order of the     Kittitas     County

Board of Equalization

Property Owner:     Craig Dickison    

Parcel Number(s):     959280    

Assessment Year:     2018    

Petition Number:     BE-180133    

Date(s) of Hearing:     12-4-18    

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 type="checkbox"/> Land	\$	<u>    36,000    </u>
<input type="checkbox"/> Improvements	\$	<u>    380,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    \$416,000    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    36,000    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    349,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    \$385,000    </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 4, 2018. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Anthony Clayton. Appellant Craig Dickison telephoned in for a phone hearing. Note: the BOE's decision was tabled until 12-17-18, with one member out injured, resulting in a 2 person vote.

Appellant Craig Dickison said their house is rural, and they have no utilities or phone; and it is not usable six months of the year unless you snowmobile in because the road is under two feet of snow. He said he had an appraisal done in August of 2017 which listed the property for \$378,000, and they had a quote of \$48,000 from PUD to get power to the property and a quote of \$38,000 to have a ditch for the lines needed. Mr. Dickison said he felt the land value of \$36,000 was fair, but he had taken \$80,000 off of the assessed value to account for the cost to bring in power to the property for his estimate of true and fair value.

Jennifer Hoyt asked if the home had propane for heat and lights. The Appellant said yes they have a generator and a propane tank, but in winter they seldom use it because its too difficult to heat.

Appraiser Anthony Clayton said the property is a 2,078 square foot log house with a partial basement, a two car garage/carport and a view. He reviewed the exhibits provided by the Assessor's office and the comparable sales in the area. There was discussion on comparable sales and property access.

The Board noted the Appellant made a compelling case that the access and lack of utility to the property - and the cost to remedy - are sufficient grounds for a lesser value. Taking into account the recent third party appraisal, the Board determined to reduce the improvement value to \$349,900 for a total of \$385,000. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

Dated this     18     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](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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