

Order of the Kittitas County
Board of Equalization

Property Owner: Carolyn Vrablick
Parcel Number(s): 395534
Assessment Year: 2018 Petition Number: BE-180137
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>57,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>90,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$147,090</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 Danny Rominger. The Appellant was not present.


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

Appraiser Danny Rominger said he compared similar properties with similar low quality and condition improvements and noted the property is surrounded by designated forest land. He said the Appellant is requesting zero value on the improvements, but that they do see some value there. He said the property is a single family residence with a quality of one, and to the best of their knowledge the value is correct; he believes the value to be a true and fair value due to sales in the area. BOE Member Jennifer Hoyt referred to exhibit two and asked about depreciation. Appraiser Rominger said the home already has 40% depreciation on it. He said they are looking at .38 cents a square foot, and reviewed comparable sales.

The Board determined that the Assessor's office has provided sufficient comparable sales of other properties with poor quality improvements to support the assessed value. Jennifer Hoyt moved 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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