

Order of the Kittitas County

Board of Equalization

Property Owner: Gregory James Cochran

Parcel Number(s): 295733

Assessment Year: 2018

Petition Number: BE-180139

Date(s) of Hearing: 12-18-18

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>47,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>227,270</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$274,950</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 18, 2018. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. Appellant was not present.

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

Appraiser Dana Glenn said this property is assessed at \$274,950, and it has eight units in it. He said there is no evidence to appraise it differently, so it was appraised as a single family home. He referred to the exhibits and photos of the home they provided and said an appraiser was in the house last year so he feels they are pretty accurate on this property. He reviewed the reports provided; the assessed value to sale price and said he doesn't feel its over assessed. Chair Jessica Hutchinson said the information provided by the Appellant stated concern over decline of the property. Appraiser Glenn said they appraise on typical management of property.

Although the Appellant has concerns about the condition of the building and its effect on the market value, the Assessor's representative has taken due diligence to become familiar with the interior of the home and it's condition. There is enough evidence provided by the Assessor's office to indicate that the condition of the home does not have a negative effect on the market value. Reta Hutchinson moved to accept the Assessor's valuation. Jessica Hutchinson seconded. Motion carried 2-0. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

Dated this 29 day of January, (year) 2019

Jess Hutchinson  
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](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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