

Order of the     Kittitas     County

Board of Equalization

Property Owner: Stanish, Mark  
Parcel Number(s): 687434  
Assessment Year: 2019 Petition Number: BE-190058  
Date(s) of Hearing: 1-15-2020

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>49,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>321,890</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>371,290</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>49,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>300,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>350,000</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 January 15, 2020. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellants Mark Stanish and Margaret Fisher.

The Appellant states that the valuation model used by the County, by design needs to apply to all rural Upper County, this is a large variety of properties. By nature, the model will have errors for any given specific property. The fair market value the Appellants is suggesting was obtained through an analysis of comparable properties. Appellant points to the comparable sales in his exhibits provided. The subject property is on a steep hillside; the hill takes the whole property. Appellant's exhibit 4, examined the Assessor's ratio. 140 properties were analyzed in the sales study, he states there is a lot of variability, ranges from 0.6-1.2, shows it is not accurate. Appellants estimate of 325,000 is 114%, there are comparable properties in area with same range of error. Assessors sales were waterfront comparables, the subject is not waterfront.

Dana Glenn, Appraiser states the property is located in Sunlight Waters, 1.36 acres. built in 2015, 1746 sq/ft with a complex design to take advantage of the lot features. Appraiser points to the sales provided by the Appellant, ratio is variable in these sales. Assessments are based off most probable sale prices, then appraised at the median. The Appraiser explains the ratio model, to be as close as possible to as many properties as possible. According to the model, it is not over assessing the area. Look at entire group of sales in an area and each sale influences the over-all sales study.

The Board of Equalization has decided in looking at the two most comparable sales to the subject property on Twin Lakes Road, the Board has decided that the subject property's improvements should be valued closer to the price per square foot of the two comparables. The Board voted 3-0 to reduce the improvement value to \$300,600 for a total of \$350,000.

Dated this 21 day of January, (year) 2020

Jess Hutchinson

Taylor Crouch

**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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