

Order of the Kittitas County
Board of Equalization

Property Owner: Carlson, Madelyn
Parcel Number(s): 368833
Assessment Year: 2019 Petition Number: BE190173
Date(s) of Hearing: 1-29-2020

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>67,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>203,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,320</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>67,300</u>
<input type="checkbox"/> Improvements	\$	<u>193,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>260,320</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 January 29th, 2020. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, and Assessor Mike Hougardy. No one present for the Appellant.

Assessor Mike Hougardy states the Appellant sent in photos of the home, built in 1910 quality 2 condition 2.5 fair and fair average. There is a manufactured home on the property and a de tached garage. The market area ratio is 97%. Appellant stated on their petition the Assessor's Office was over stating the sq./ft, second floor is attic space and not living space, Assessor's Office haven't been able to address this concern. Photos supplied do show dry rot and non-traditional methods of support for the beams in the crawl space. Condition accounts for things of this nature for the age of the home, 2.5 level does have a considerable level of depreciation. Surrounding comparable sales support the valuation. Not that many homes built in 1910 that were sold in 2018.

The Board of Equalization has decided that taking into consideration the condition of the foundation and possible dry rot under the home, the Board voted 3-0 to reduce the value of the improvements to 193,020 for a total of \$260,320.

Dated this 3 day of February, (year) 2020


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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REV 64 0058 (5/25/2017)