

Order of the Kittitas County

Board of Equalization

Property Owner: Schmit, John & Debra
Parcel Number(s): 956864
Assessment Year: 2019 Petition Number: BE 190023
Date(s) of Hearing: 11-26-19

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> 95,300 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 467,960 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 563,260 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 95,300 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 467,960 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 563,260 </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 November 26th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellants John and Debra Schmit.

The Appellant thanked the Board. He stated the reason for the appeal seemed obvious, 33% increase in one year was unreasonable, only improvement was a chicken coop. The Appellant said the field property review sheet records stated his parcel has 4 irrigable acres. While the property is only 3.8 acres and the water rights were stripped from deed. They have access to a community well, only enough for the household and 25sq/ft. for landscaping. The lot is mostly dirt. The Appellant took the sales used by the Assessor and used the median of the comparables to get an average sale price of \$440,156.

Assessor Mike Hougardy agrees that the increases in the market are shocking, in regard to the steady feeling for the three years' time, Assessor's Office is playing catch up from software conversion still. The property has not been reassessed in 5 years. The increase is a 5 year increase, not a 1 year increase, less than 10% increase per year. The Assessor explained all properties must be at 100% market value. He explained that the phrase "improvements" is misleading, not actual changes in the property but instead land and improvements to the land, buildings. The comparables used were to make an example of the sales ratio. The median value of the market area is 90%. Over 63% of the comparable sales used were over 400,000. (24 sales) 12 of those sales are over 500,000. The Assessor explained the property is not being valued as the irrigation rights, being valued at 3.4 acres.

The Board of Equalization has decided that in looking carefully through the sales provided by the Assessor's Office and singled out by the Appellant, the Board determines that the sale of the neighboring property on Midfield Drive serves as the best comparable for the subject property. Taking that sale in to consideration and adjusting for time—2017 to 2019—the Board concludes that the assessed value is reflective of the Assessor's operating sales ratio of approximately 90% of market value. The Board voted 3-0 to uphold the value.

Dated this 5 day of December , (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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File