

Order of the Kittitas County
Board of Equalization

Property Owner: Dean Marr
Parcel Number(s): 650934
Assessment Year: 2019 Petition Number: BE 190026
Date(s) of Hearing: 11/21/19

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>55,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>34,950</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>90,150</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>34,950</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>90,150</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 21st, 2019. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant Pam Gifford via telephone conference.

The Appellant, Pam Gifford stated she was filing for senior citizen exemption. This parcel is part time property owned by her Father, Dean Marr. There have been no improvements to the land in over a decade. There was a huge jump in land value with no improvements. The Appellant could not find comparable properties.

Appraiser, Anthony Clayton, stated this land is in Timber Valley. This area was platted a long time ago with tiny lots. People would have to accumulate lots to make them buildable. The subject property has community well access and septic. Water has increased in value. As values increase, the buildable lots become "sites" The Sites are selling for more than the individual lots.

The Board of Equalization determined that the Assessor's valuation be sustained. The Board's decision was determined from the total improvements on the property. The Board suggests the Appellant speak with the Assessor's Office to work through filing for senior exemption next year. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 4 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.

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REV 64 0058 (5/25/2017)