

Order of the Kittitas County

Board of Equalization

Property Owner: Olson, Andrew

Parcel Number(s): 060236

Assessment Year: 2019

Petition Number: BE.190057

Date(s) of Hearing: 2/3/2020

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>110,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>217,020</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>327,620</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>101,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>181,926</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>283,526</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 February 3rd, 2020. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Josh Cox, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Andrew Olson.

Appellant states he used the Marshall & Swift method for his valuation. There are powerlines in the way of the view, so there is no additional value from the view. There is no creek, there is seasonal drainage only. Appellant goes through photographs of the property. Parcel was a part of the old quarry. Part of the drain field for the septic system is located on the neighboring property for lack of over-burden with the neighbor's permission. No livable space in the loft of the cabin, just storage space. Appellant argues this parcel has been over-valued for several years.

Assessor Mike Hougardy states the home is in the current- re-valuation cycle for 2020. Given the photos, there may be some deferred maintenance issues and condition issues with the home. Current condition is a level 3, level is probably lower than that. View reduction, and creek seasonality, Assessor sees a 9k deduction for the view and creek access. Median ratio is performing at 87% for the market area. Assessor points to sale #15 as the best comparable. Assessor states that the loft sq./ft should not be counted as living space, but the space does add value. Accurate sq./ft would be 768sq/ft.

The Board of Equalization recognizes that the home has considerable condition issues, as well as impacted views from the power lines and an incorrect upward adjustment for access to a creek. Additionally, the upper level of the home is being valued as normal living space when in fact a large portion is unusable due to roof pitch. The Board lowered the value of the loft square footage and made downward adjustments for condition and other issues. The Board voted 4-0 to reduce the improvements to \$181,926 and reduce the land to \$101,600 for a total of \$283,526.

Dated this 27 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](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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