

**Order of the     Kittitas     County**  
**Board of Equalization**

Property Owner: Johnson, Brian  
Parcel Number(s): 282136  
Assessment Year: 2019 Petition Number: BE190063  
Date(s) of Hearing: 12-5-19

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>156,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>568,170</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>724,670</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>156,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>501,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>658,200</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 December 5th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Brian Johnson via telephone conference.

Appellant states the property is in Easton, no comparable sales in Easton, he states that Cle Elum is not comparable. He states that 659,700 is his suggested value. Redfin has this property at 631,000. The fair open market price should be around 660,000. Comparables sales in Easton are around 400,000.

Appraiser, Dana Glenn, neighboring house is a box design, subject is more complex and a better quality. The subject property is river-front, the main driver in the value of this property. Appraiser looked at comparables, in Sun Country and Nelson Siding Road for sales on the Yakima River. Sales of properties on a river. Appraiser states property is in Upper County Rural Area 3 as market area. This area is appraising at a median of 87%. Statistically, the area is not being over appraised. The home is graded as a 4 quality, 94% on 4 quality homes. River front sales are at 87%. High level of consistency. Confident the assessed value is accurate.

The Board of Equalization looked carefully at the comparable sales provided by the Assessor's office and determined them to be good indicators of value for the subject property. Taking the average sales price of sales 1-5—which were deemed the most comparable to the subject—and adjusting upwards for age and construction of home, location and lot size, the Board voted 3-0 to reduce the improvement value to \$501,700 for a total of \$658,200.

Dated this 20 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](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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