

Order of the Kittitas County

Board of Equalization

Property Owner: Jackson, Larry

Parcel Number(s): 721833

Assessment Year: 2019 Petition Number: BE190171

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>48,220</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>198,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>246,510</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>48,220</u>
<input type="checkbox"/> Improvements	\$	<u>198,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>246,510</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 stated this parcel is in Fairview/ Reecer creek market area, ratio is performing at 88%. Home is 2000 sq./ft. built in 1920. With a fair/average quality and condition. Valued at 122.83/sq./ft. Surrounding sales support the valuation, sales with lower quality/condition sold for more than current assessed value for the property. The Appellant did not provide any comparable sales to support their value.

The Board of Equalization has decided due to the absence of comparable sales from the appellant to suggest a lower value, the Board voted 3-0 to uphold the Assessor's Value.

Dated this 3 day of February, (year) 2020

Jess Hutchinson
Chairperson's Signature

Taylor Crouch
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)