

Order of the Kittitas County
Board of Equalization

Property Owner: Butine, Michael
Parcel Number(s): 21595
Assessment Year: 2019 Petition Number: BE-190179
Date(s) of Hearing: 1-15-2020

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>529,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>529,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>452,031</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>452,031</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 15th, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant Michael Butine via telephone conference.

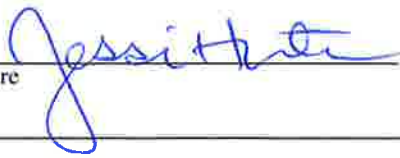
The Appellant states that he had an independent appraisal done where the property was assessed at a value of 433,000. Appellant's reason for appeal was that he saw a large increase in the land value, bought the property 2 years ago, for 410,000 and construction is currently taking place, to be completed 2020. The Appellant recognizes that the Suncadia properties have increased in sales recently. He compiled the list of every property in Tumble Creek, researched some sales within Suncadia as well. Suncadia map has different categories for different views and attributes for like properties. Nearby recent sales, all with some sort of view, he did not include any woodland homes because they are not comparable. The Appellant points to the distinction between developer sale lots vs re-sell lots. Appellant says the list of sales provided by Assessor are not necessarily Tumble Creek lots, and or Developer sold lots.

Anthony Clayton, Appraiser stated the subject property is categorized as a view lot, the highest category of properties within the Tumble Creek property map. The property on Jenkins Dr. that the Appellant uses as a comparable sale is a wooded lot. That sales should not be used as a comparable sale since they are not comparable. The subject property is lot 310 Tumble Creek, view lot. View lots are premium in the area, these lots sell for more money. Appraiser states that the lot directly next the subject property, sold for 612,000. Area sales support the valuation.


The Board of Equalization has decided in considering the comparable sale at 71 Last Eagle Lane and other lot sales in the neighborhood (including the sale of the subject property in 2017) the Board determined the fair market value per square acre for the subject property to be \$356,000 per acre. The Board voted 2-1 to adjust the value to \$452,031.

Dated this 21 day of January, (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 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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