

Order of the Kittitas County
Board of Equalization

Property Owner: McDaniel, Britta & David
Parcel Number(s): 051436
Assessment Year: 2019 Petition Number: BE.190191
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>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>579,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>669,690</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>579,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>669,690</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, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellants David and Britta McDaniel.

Appellant states the value increased 62% in the past 2 years. There are issues with the current property sheet, inaccurate information. Square footage is wrong. 72sq/ft concrete outside is not part of the back porch, there is a step down from the actual porch. Appellants state it should be valued as sidewalk. The bonus room above the garage is not calculated by standard assessments, it is not connected to any other finished parts of the home. 2,239sq/ft, 1 bed 2 3/4 bath home is the accurate description. The value on concrete on the subject parcel is more than the \$8,200-total cost of replacement for this concrete. The Appellants fence, wooden posts and rail, posts are rotting. Other properties have fences that are not valued. Appellant's request to remove the value of the fence. The current Condition/ Quality on the home is inaccurate the Appellant states. Assessor's comparable sales have higher end finishes. The comparable sales provided by the Assessor are not comparable. Request the Board looks closely at the Appellant's provided comparable sales A, E, F, & H. Appellant's comparable sales have higher end finishes than the subject property. Subject is lesser quality than the comparables. They kept costs in mind as the Appellants were building their home and chose not to use the highest end finishes. The home is still under construction and there are other upgrades needed to the old home. Appellants state the quality/ condition is wrong for the over garage living space, bonus room. Location of the home is on a busy County road. There should be a depreciation for this. The home has plywood siding not frame-wood siding, should be accurately represented on the property description. Plywood siding was installed by the homeowners. Appliances are listed inaccurately, replacements costs total \$3,324, the value the Assessor's Office has given the appliances is 2x as much as the replacement costs. Appellant states that they should not be valued for appliances that are not attached to the home. Appellant discussed the land value; parcel has non-irrigated land. Currently their land is valued the same as irrigated land. Requesting to value the land as non-irrigated. Appellant requests to revise the property inaccuracies as stated.

Assessor, Mike Hougardy states that as of 1/1/2019 the property was, currently assessed at 669,690 at an 85% completion. The Appellants estimate of true and fair value for fully completed the home would be around 650,000. So as of 1/1/2019 the Appellant states the value would be 85% of 650,000. There are description errors that would need to be fixed first. Land value should be at 70,000 per the Appellant.

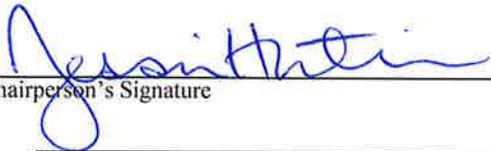
Assessor addresses the concrete concerns. It is concrete poured as sidewalk. Being calculated as 72 sq./ft of concrete. Not connected to the porch/home. 9x8 block of concrete. This is listed as a separate line item, not being valued as porch.

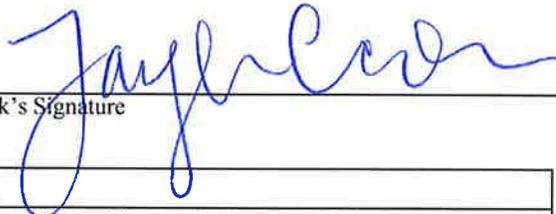
Assessor discusses the bonus room; he states there are 2 uninterrupted entry points the bonus room. Appellant states that the bonus room is not connected through a stairway or hallway, it is accessed through the den and through an exterior entrance. Appellant used ANSI definitions and methods for their supporting evidence. Assessor's Office does not use ANSI for appraisal methodology, uses it for measurements purposes. Appellant used an adjusted sale value for the comparables the Appellants provided. Sales ratio for the market area is performing at 87%. The subject home is currently assessed at \$157sq/ft. Land sales support the land values. Sales have not suffered due to high traffic on Nelson Siding Road.

The Board of Equalization has decided in regard to land value, the Appellant makes a credible case that their parcel should be discounted compared to other parcels in the neighborhood for the proximity to busy Nelson Siding Road. However, when looking at the trend of land sales in the neighborhood, the evidence suggests that land in the neighborhood of Richards Road is being undervalued, and a lower value for the subject property is not supported by the sales. Furthermore, sales of parcels directly on Nelson Siding Road do not show evidence of being affected by the busy road.

For the value of the improvements, in looking at the comparable sales used by both the Assessor and the Appellant, the Board determined that parcel numbers 17348, 876936, 748136, 257634 were the sales with the most relevance to the subject property. However, taking into consideration the average price per square foot of the sales, the subject property is already valued lower than the sales. As far as the discrepancies in property details, the Assessor's Office has completed their due diligence to correct inaccuracies in the property record card. Any remaining dispute to the specific details for the home would not significantly impact comparable market sales. The Assessor's Office is consistent in valuing homes with similar construction type by using a quality and condition rating to account for small variations between homes. The Board voted 4-0 to uphold the Assessor's Value.

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 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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