

Order of the           Kittitas           County

**Board of Equalization**

Property Owner: Bob Haberman  
Parcel Number(s): 10388  
Assessment Year: 2019 Petition Number: BE-190194  
Date(s) of Hearing: 2/27/2020

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>124,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,619,110</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>2,743,110</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>124,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,519,110</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>2,643,110</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 27th, 2020. Those present: Chair- Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn and Appellant Bob Haberman.

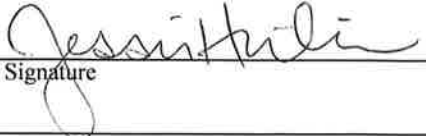
Appellant Bob Haberman, states there is an aggressive taxation happening and is contesting his real property values. When tax notices went out, it was in the middle of high agriculture season, so mail was not top priority. There was \$300,000 valued for a fire suppression system that is required by County Code, installed in 2019. This system shouldn't be on personal property until 2020, this value also valued on their real property. Appellant notes that the deadline had passed for personal property for 2019 assessment year. There was a \$500,000 increase in their adjusted notice for real property. The fire suppression system will be placed on a depreciation schedule moving forward after completion. Cost of installation was not 300,000, it was less. The fire suppression system has its own building. The pump and motor are considered personal property, all other aspects of the system would be attached to the real property. The pump and motor would be a \$30,000-40,000 value on personal property.

Appraiser Dana Glenn explained real property is the buildings and the land. There was a notice of new construction sent out, it is a 2-story office building, the building is already occupied. The office is 3,336 sq. ft. with a covered deck on the second floor. Other buildings on the property include fumigation building, storage buildings, office buildings. Mr. Haberman and Edna Allphin from the Assessor's Office had been in contact to try and resolve the personal property value. Property was visited for new construction in July 2019.

The Board of Equalization recognizes this Board case to be a complicated and specialized situation. To account for what appears to be a double taxation on the fire suppression system, the Board voted 4-0 to reduce the improvement value by \$100,000. The Board strongly encourages either party to continue the case to the State Board of Tax Appeals to receive a more accurate adjustment decision.

Dated this 12 day of March, (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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)