

Order of the Kittitas County
Board of Equalization

Property Owner: Joseph Peck
Parcel Number(s): 766236
Assessment Year: 2020 Petition Number: BE-200028
Date(s) of Hearing: 2-16-21

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>108,520</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>119,440</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>227,960</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>108,520</u>
<input type="checkbox"/> Improvements	\$	<u>119,440</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>227,960</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held February 16, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, Appraiser Chad Larson, and Appellant Joseph Peck.

The Appellant stated that the assessment has doubled in the past two years, this is only because low-interest rates for homes have impacted sale prices. There have been a lot of sales impacts from people moving into the County. This area is in a high wild-fire area and is sure to be affected by that for years to come. The rafters are 2x4 and beams are 2x6, the Appellant put a foundation under it, and a roof over it. He worked for PUD and re-did the plumbing from his home to the street. He is not eligible for the senior exemption. Stated the current economy is not sustainable and this housing boom will tax him out of the home. Comparable sales provided are not on the shady part of town, they are on the sunny side and have flatter lots.

Appraiser, Chad Larson stated that he spoke with the Appellant on the phone a few months ago to make sure the appellant was aware of the real estate market in Roslyn. Appellant stated he was appealing based on principle, he knew what real estate was going for in the current market. This home is 790 sq/ft on a 7,000 sq/ft lot. All sales submitted are on the same lot size, and between 650sq/ft and up and sold for the range of up to \$300,000. It would be reasonable to assume that if he sold, his property would sell for at least the assessed value. Homes in Roslyn are selling for much more currently. Appellant agrees, that no home listed for sale currently is listed under \$250,000.

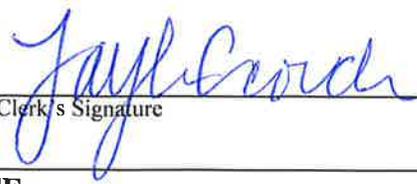
The Board of Equalization has determined that the assessor's valuation be upheld. The petitioner did not provide convincing evidence to warrant a change in value. The Board voted 3-0 to uphold the value.

Dated this 26th day of February, (year) 2021

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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