

Order of the Kittitas County
Board of Equalization

Property Owner: William Plonske
Parcel Number(s): 956843
Assessment Year: 2020 Petition Number: BE-200032
Date(s) of Hearing: 1-27-21

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>5,000</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>522,420</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>527,420</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>5,000</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>522,420</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>527,420</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 January 27th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Danny Rominger, and Appellant Representatives Josh, Seth and Gary Burns.

The Appellant stated there was an increase of 60% in one year, and they may be going to be taxed out of the county. This property has no fire support, no maintained roads, and no electricity. There are 3 cabins on the property, that should not necessarily mean 3x the value of comparable sales. They stated that they have found comparable properties that sold for \$90,000. Appellants built the 3 dwellings after the purchase. The cabins cannot be used for vacation rental because of the lack of utilities and fire support. Subject is located in fire level 5, with no fire support so insurance rates are high. The cabins are finished on the inside. When building the cabins they spent around 75,000-80,000 for the smaller cabins and 110,000 for the larger cabin. There is no access during the winter months because of primitive road access.

Danny Rominger, Appraiser stated he physically visited November 2019. There are 3 good size and well maintained cabins. There is pressure septic to all 3 cabins. There was intent for a 4th cabin, but it was not up to code. The Appellants are letting the poured foundation rot away. Appellant said they no longer had intent for a 4th. The Appraiser stated if there is no intent they can re-visit the value for the foundation. Most of the value comes from the sq/ft of the structures. The cabins were built in 2009 the current quality/condition 2.5/3. Mr. Rominger went over value history, there had been little change in the values, so this year was a 5 year difference, not a one-year change.

Appellant stated that this parcel has been on the market for a year with no interest.

The Board of Equalization has determined that the assessed value is upheld. The Appellant did not provide supporting sales of comparable properties to support a change in value. The concerns brought up by the Appellant of the lack of accessibility and power are reflected in the land value. The Board considered valuing the improvements by the replacement value but the replacement still comes out inline with the assessed value. The Board voted 3-0 to uphold the value.

Dated this 9th day of February, (year) 2021

Ann Shaw

Chairperson's Signature

Jayla Couch

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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