

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Stephen Zabransky  
Parcel Number(s): 457735  
Assessment Year: 2020 Petition Number: BE-200042  
Date(s) of Hearing: 2-8-21

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>51,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>78,370</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>129,620</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>51,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>53,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>104,450</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 8, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton, and Appellant Stephen Zabransky.

The Appellant stated the comparables are inadequate due to their location. They are from the Ronald area, which is more popular than the Liberty Mountain area. The comparables are larger, and lot sizes are smaller. Sky Meadows is plowed in the winter. Sun East sales should not be considered because their assessed values were not close to their sales figures. Elk Springs has good access, it is plowed, not far from Ellensburg, built for year-round residence. Liberty Mountain is not year-round livable. The subject is older than Elk springs, smaller, and a smaller lot size. Appellant went through his comparable sales.

Appraiser Kyle Norton stated there were few sales in Liberty Mountain for the time frame, so Upper County sales were used, no sales were from the Teanaway. The appraiser used seasonal access properties, he was unaware of the additional access information provided by the Appellant. The extra sq/ft was a loft area, the Answer sent has the correct sq/ft of the subject. \$189 per sq/ft on the subject, which is on the lower end of the sales. The subject is a dry cabin, which is not unusual for the area. A sales study was done for cabins this year which led to the increase. There is a negative adjustment for topography, and a positive adjustment for a view, the adjustments cancel out. The appraiser stated that the 2020 sale would not be considered for this assessment due to the year, 2019 sales are the primary source.

The Board of Equalization has determined that the assessed value be reduced to \$104,450. The reduction has been made to the improvement value, reducing it to \$53,200 and the land remains at \$51,250. The decision was made based on comparable sales in the area and consideration of the uniqueness of the Liberty Mountain area in comparison to other recreational areas of Kittitas County. The Board voted 3-0 to reduce the value.

Dated this 26<sup>th</sup> day of February, (year) 2021

Chairperson's Signature

*Ann Shae*

Clerk's Signature

*Jayle Couch*

**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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REV 64 0058 (5/25/2017)