

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

Property Owner: Carl Vickers  
Parcel Number(s): 137333  
Assessment Year: 2020 Petition Number: BE-200056  
Date(s) of Hearing: 2-2-21

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>70,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>183,520</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>254,070</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>70,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>183,520</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>254,070</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 2, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Joel Ihrke, and Appellant Carl Vickers.

The Appellant stated the additional dwelling unit (ADU), should be considered a garage with storage, it is in the plans but he does not know if it will ever be a dwelling unit. Mr. Vickers presented the photos he supplied of the main home. River rock foundation, rocks are missing, broken and falling apart, the home needs a new foundation, estimated cost is tens of thousands. Roof is sagging on the north side, 30 years old, estimated replacement cost of 10,000. There is a lot of repair needed for the home. Appellant realizes that there are no interior photos of the comparables. Appraisers exhibit 5-1, shows subject as a bed/bath. He said a .75 bath, so should not compare to full bath comparables. Jessica Hutchinson asked if this is his current residence, yes it is.

Appraiser Joel Ihrke explained the sales study that was used, not specific comparables. Mr. Ihrke did a physical inspection after the appeal was filed, some adjustments were made but they did not affect the value. Adjusted the fireplace and the storage buildings, values cancelled out and the total remained the same. Additional dwelling is not valued as a home, it is valued as a garage with a bonus room because it is 60% complete. Value is from Marshall and Swift. Comparables Mr. Vickers submitted were for 2 home properties. Home in Ellensburg has 3 homes on it, not sure of the condition on the home to sell for 175,000.00. Assumes they were of lower quality. Sale on 308 West 4th, no garage and quality of ADU is lower than subject. 609 N. Nanum was a complete restore, flipped and sold, assumed the subject property is in between those two sales. Comparables that Joel picked, 2 are in West Ellensburg and the other is on 13th. These all have the same quality as the subject. Subject is valued at \$100 per sq/ft. The model is working well, and suggested a sustained value. ADU is valued at \$104 per sq/ft for living space, value will increase once completed.

The Board of Equalization has determined that the assessor's valuation is upheld. Even though the house is in some state of disrepair, the petitioner has an ADU that adds significant value to the property and justifies the valuation by the assessor's office. The Board voted 3-0 to sustain the value.

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

Ann Shaw  
Chairperson's Signature

Jay Cochran  
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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