

Order of the Kittitas County
Board of Equalization

Property Owner: Emmett Loane
Parcel Number(s): 308233
Assessment Year: 2020 Petition Number: BE-200009
Date(s) of Hearing: 1-7-21

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>62,900</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>284,360</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>347,260</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>62,900</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>259,360</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>322,260</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 7th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk, Taylor Crouch, Appraiser Brad Melanson, and Appellant Emmett Loane.

The Appellant stated that both him and his wife are retired, the home was built in 1950 and is located on .57 acres, 2 bed 1500 sq/ft 1.5 baths. Steady increase over the past few assessments. He spoke with the Assessor who suggested an appeal. He looked at sales of homes in the previous year. The Appellant went through his comparable sales, he stated they suggested a lower value for his parcel.

Jessica Hutchinson asked if any improvements have been done to the home recently, the Appellant stated not for 13 years.

Brad Melanson, Appraiser had inspected the home, and confirmed the details of the property with Mr. Loane. The Appraiser pulled 5 sales from the sale study, he used 3 homes that the Appellant used as well. The Appellant's parcel is at a lower price per square foot when compared. The Appraiser thinks that the sales support the current valuation.

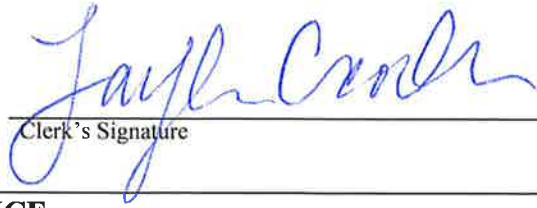
Jessica Hutchinson asked since the subject is a 2 bedroom home, if that was taken into account in the comparison? Mr. Melanson said the number of bedrooms does not affect the value. It is more around, quality, condition, square footage, and year built.

The Board of Equalization has determined that the assessed value of this property be reduced to \$322,260. The subject home lacks a full second bathroom and a third bedroom in comparison to the comparable properties used in this assessment. A \$25,000 reduction has been made based on this deficiency. The Board voted 3-0 to overrule the Assessor's Determination.

Dated this 3RD 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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