

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

Property Owner: Paul Kelly  
Parcel Number(s): 507735  
Assessment Year: 2020 Petition Number: BE-200012  
Date(s) of Hearing: 2-4-21

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>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>64,630</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>109,630</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>39,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>84,000</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 4, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton, and Appellants Paul and Molly Kelly.

The Appellant called the Assessor's Office and spoke with Appraiser Kyle Norton who had said, "it was just time for them to go up". Appellant is part of an HOA, most cabins in their HOA had increases in their assessments, no matter the state of the cabin. Comparables used in the assessment are larger than the subject. The smaller the cabin the less value. The subject cabin has a counter and an RV stove. The bathroom has no running water, and no flush toilet. The Appellant used the WACs to justify parcel 447735 sale, which sold in July 2020, because the cabin was within the HOA. Doubts the comparables in the Ronald, and Sun East area, because they are closer to I-90. Thinks he can sell his cabin for \$85,000, he would not get the \$110,000. Water comes from a spring to a cooler. There is solar power. There was a cabin sold in 2018, but it is more of a home with amenities.

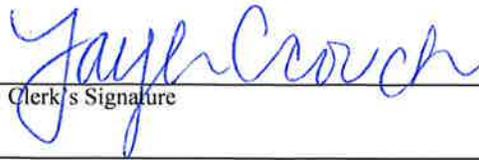
Appraiser Kyle Norton stated there was a sales study done for cabins this year. This area was physically inspected this year. Parcel 817355, assessed value was low on this because they did not have a cabin on the record. Once this was fixed, the assessed value came out in line with the sale price. This area had years of inactivity where values were not changed. Sales study focused on older cabins with seasonal access. Range of price per sq/ft from 100-300. Average, 195 per sq/ft. Cabins in Liberty Mountain fell into the range of what was seen in Upper County. He explained that the 2020 sale the appellants used would not be used in their sale study because it was a 2020 sale. The appraiser made sure the record was correct for the subject.

The Board of Equalization has determined that the assessed value be reduced to \$84,000. The reduction has been made to the improvement value, reducing it to \$39,000 and the land remains at \$45,000. 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 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](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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)