

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

Property Owner: John Lamb  
Parcel Number(s): 487735  
Assessment Year: 2020 Petition Number: BE-200019  
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>45,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>106,790</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>152,340</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>45,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,840</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>129,390</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 John Lamb.

The Appellant stated the parcel description in the Assessor's answer was incorrect and stated the correction. Stated the comparable sales used in the Answer were not around the subject, and that there were closer sales that supported a lower assessment. Appellant said dollars per sq/ft w/o land value was around \$60 for the sales he found. Dollars per acre were similar to the assessed value, but the sales used were much higher in acreage, which would skew it for the subject.

Appraiser Kyle Norton stated the error was an entry error, not a valuation error. Appraiser's exhibit 2, older cabins in Upper County with seasonal access. The subject is in Liberty Mountain Association, there were not enough good sales in the area to create an accurate sales study. Stated that some of the Appellants sales were not arms-length transactions, and some were much older. They were within time limits, but do not reflect the current market value. The subject has a well and septic, which makes it superior to most of the association as a whole. The subject price per sq/ft without land is in line with the comparable sales.

The Board of Equalization has determined that the assessed value be reduced to \$129,340. The reduction has been made to the improvement value, reducing it to \$83,840 and the land remains at \$45,500. 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

  
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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