

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

Property Owner: HEIMAN, WENDY FISCHER &, FERRIS, STACEY FISCHER & FISCHER,  
Parcel Number(s): 112736  
Assessment Year: 2020 Petition Number: BE-200091  
Date(s) of Hearing: 1-21-21

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>72,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>103,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>176,650</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>72,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>70,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>142,950</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 21<sup>st</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Stacey Ferris.

The Appellant stated the history of the property, it was built in the 1940s as a rustic dry cabin, no bed rooms, no heat, no water, no septic. No improvements than basic upkeep. Outhouse down the pathway. Part of the association that purchased it in the 1980s. They have an agreement that it must be kept rustic in the bylaws of the association. Property taxes have increased in past years but this assessment was over a 50% increase. Comparable sales provided by the Appellant are more modern than subject and sold for less than the subject.

Dana Glenn, Appraiser stated this property was located near Salmon la Sac area on the Cle Elum River, cabin overlooks the river. It has access to a 56 acre community area in the association. Appraiser shared his comparable sales. He stated that the subject property is superior than the comparables, access to river and the view, on a better access road.

Stacey stated that the sharable land is no harvesting, not buildable, and has public access with the trail head. The increase went up on the improvements, not the land value.

Jessica Hutchinson asked if Dana's comparables had the same restrictions on them, Dana did not know all the building covenants.

The Board of Equalization has determined that the value be reduced to \$142,950. The reduction of \$70,000 was made to the improvement value based on the limited use and ability to improve the livability of the structure. The Board voted 3-0 to reduce the value.

Dated this 9<sup>th</sup> day of February, (year) 2021

Chairperson's Signature

*Ann Shouli*

Clerk's Signature

*Jayne Cooreh*

**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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