

Order of the Kittitas County
Board of Equalization

Property Owner: Chris Baker

Parcel Number(s): 346635

Assessment Year: 2020

Petition Number: BE-200105

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>366,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>280,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>646,750</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>366,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>280,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>646,750</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 Dana Glenn, and Appellant Chris Baker.

Appellant stated this property is only accessible during the summer, and is land locked by forest service property. All cabins there were built in the 1940's and are all original, no improvements. Lakefront property when the lake levels are high. No county services, road maintenance, fire or ambulance services. No comparable properties to this one. Used for commercial rentals in the summer, year by year rentals. 8 of the cabins are leased. One well on the property that services 8 buildings including the bath house.

Appraiser Dana Glenn said the subject is 4.34 acres with direct lake access. Improvements valued on a cost approach. Site plan with cabins in Appraiser exhibits. 10 rustic cabins, in a resort type set up. Comparables are on exhibit 5, this is a unique property. Subject is superior to most comparables provided directly because of the lake front access. Mr. Glenn believes that the value is accurate and should be sustained.

Jessica Hutchinson asked if these are dry cabins, yes. One communal bath house with water,septic. Some cabins have cold water, only the bath house has a water heater. Jessica Hutchinson asked about comp 8 cabins, and how they compare to the subject, comp 8 cabins were built in 1996, this comp also has a bath house. Jennifer Hoyt asked about comp 8, is there an access adjustment? Dana Glenn said there was no adjustment, the main road to the comp is plowed.

The Board of Equalization has determined that the assessor's valuation is consistent with the market and the value is sustained. The Board voted 3-0 to sustain 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 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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