

Order of the Kittitas County
Board of Equalization

Property Owner: Phil and Dave Haberman
Parcel Number(s): 047735
Assessment Year: 2020 Petition Number: BE-200114
Date(s) of Hearing: 3-4-21

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>46,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>122,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>168,390</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>115,080</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>161,080</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 March 4, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Kyle Norton, and Appellant Dave Haberman.

The Appellant stated that this property is located within the Liberty Mountain Association. There are no services associated with this property. No paved road, no access during the winter. The percentage increase was too high for one year. This area is a high fire danger. No accessible water, no electricity. This is a dry cabin located in the red zone. This is one of the newer cabins in the association. The interior walls are finished but the flooring is not complete, no interior doors.

The Appraiser Kyle Norton stated this parcel has the main floor, loft, and unfinished basement. Has a poured concrete foundation, has better exterior finishes. There is an older second sleeping cabin on the property which is 120sq/ft. The Assessor's Office is required to place values at 100% of market value, and a sales study done showed that cabins were being undervalued. Access is tied into the land value, the majority of the value change came from the improvement value. The comparables provided were focused on seasonal access. The Appraiser stated this parcel was assessed appropriately.

The Board of Equalization has determined that the improvement value of the property be reduced to \$115,080 and land value remains at \$161,080. The reduction is based on the incomplete state of the cabin. The Board voted 3-0 to reduce the value.

Dated this 14th day of April, (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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