

Order of the Kittitas County
Board of Equalization

Property Owner: PACIFICA SL ELLENSBURG LLC
Parcel Number(s): 796636
Assessment Year: 2020 Petition Number: BE-2000167
Date(s) of Hearing: 2-22-21

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>644,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,652,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,292,950</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>644,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,652,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,292,950</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 February 22, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Representative Chaz Standage.

The Appellant stated this parcel is an assisted living facility. This property used a cost approach, the main argument is the improvement value. They used the assessed land value, the cost approach comes in at \$109.52 per sq/ft compared to the \$122.10 as it is assessed currently. The property was built in 1996, used a C average and a 19% depreciation, regional multiplier of 1.17, extra features \$190,000. The total value suggested is \$5,648,493 based on Marshall and Swift cost approach.

Appraiser Dana Glenn stated he also used the cost approach. This parcel used a 25% depreciation level, with a 3.0 quality and a 4.0 condition. The Appraiser stated the Appellant did not separate all the different buildings, just the total combined square footage. The Appraiser stated the quality was good, while the Appellant used an average quality. The quality comes from some extra/higher-end features on the subject. Stated the value was consistent and should be sustained.

The Board of Equalization has determined the assessor's value is sustained. The petitioner provided a different marshall and swift analysis than the assessors office used that reflected a different value. The petitioner did not give sales examples to warrant their adjusted value and therefore the Board sustained. The Board voted 3-0 to sustain 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)