Order	of the	Kittitas	County

## **Board of Equalization**

Louise Lind				
957303				
2022		Petition Number: BE-220024		
: _10/05/2022				
	_		hereby:	
nd Fair Value		<b>BOE True and Fair Val</b>	ue Detern	nination
\$		Land	\$	
ts \$	46,660		\$	11,000
\$		☐ Minerals	\$	
perty		Personal Property	\$	
\$	46,660	Total Value	\$	11,000
	957303  2022 : _10/05/2022  the evidence preserve	957303  2022 : _10/05/2022_  the evidence presented by the part  overrules the determinat  md Fair Value   s	957303  2022 Petition Number: BE-220  : _10/05/2022  the evidence presented by the parties in this appeal, the Board  ⊠ overrules the determination of the assessor.   BOE True and Fair Value  \$ Land  ts \$ Land  ts \$ Minerals  perty \$ Personal Property	957303  2022 Petition Number: BE-220024  : _10/05/2022  the evidence presented by the parties in this appeal, the Board hereby:  ☑ overrules the determination of the assessor.   BOE True and Fair Value Determination  \$ Land \$  ts \$ Land \$    Land \$   Minerals \$  perty \$ Personal Property \$

## This decision is based on our finding that:

The issue before the Board is the assessed value of improvements.

A hearing was held October 5, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Chad Larson, and Appellant Louise Lind.

BE-220005 and BE-220024 were heard together

The appellant stated that she knows it is two separate entities, but she wants to know why she was taxed for so many years on properties where she apparently had illegal dwellings. She followed every rule in 2009-2010 when it came to keeping the wheels and hitch on. They have lost a tremendous amount of money on the properties due to the dwellings becoming illegal. She was notified of the violation in November 2021. She received a notice from the County that stated she would be fined \$500 a day until they are moved. She was given a timeline to remove them that was in winter, a poor time of the year to move or sell them. When she asked if she could just tear them down, she was told she would have to purchase a permit to do that. The models are no longer there. The parcels are on Sun Island.

Jessica Hutchinson asked if the appellant sold the two units, yes for \$18,000 each. Which is less then they were valued for which was about \$50,000 each. Ms. Hutchinson also asked what about the units were out of compliance, The appellant made sure it was okay before she put them in in 2009, she was told that there was a ruling in 2010 that made dwellings no longer allowed on the island. The units were all movable, you'd only have to move a few things out of the way. They had terrible luck finding a mover with piolet cars for the park models, the park models were moved in July for about \$7,000 each in moving costs.

The appraiser explained the separation of code enforcement and appraisers. Mr. Larson went over his exhibit 3, RCW 84.36.595 explains how park models can lose their identity as a mobile unit and can become taxable and valued as real property. He stated that both park models were connected to utilities when he viewed the properties.

The board has determined that the value of the property should be reduced to \$11,000. This is the sales price the trailer was sold for less the cost to remove it. The board voted 3-0.

Dated this day of	November	, (year)2022		
Anm Smit		Emis	6	

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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