Order of the \_\_\_\_\_ Kittitas \_\_\_\_ County

## **Board of Equalization**

| Property Owner: Ashley Sweet  |                              |            |
|---|------------------------------|------------|
| Parcel Number(s): 128635  |                              |            |
| Assessment Year: 2022   | Petition Number: BE-22       | 0183       |
| Date(s) of Hearing: 10/26/2022  |                              |            |
| 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 BOE True and Fair Value Determination  |                              |            |
|   | 20,680 × Land                | \$ 20,680  |
| ☐ Improvements \$   | 226,440   Improvements       | \$ 226,440 |
| Minerals \$   | Minerals                     | \$         |
| Personal Property \$  | Personal Property            | \$         |
| Total Value \$  | 247,120 Total Value          | \$247,120  |
| The issue before the Board is the assessed value of land/improvements.  A hearing was held on October 26, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Dana Glen, and Appellant William Sweet.  The appellant went over his comparable properties that he submitted; they are all in the same building. They are all ski in and ski out properties. The square footage of the one that is under contract is 563 square feet. The subject is in a 6 plex, it looks like a large house. The subject is in the back, lower unit, 1 window, 1 door, it is a studio, 308 square feet. They do not have a view, and do not have ski in ski out access. It rents for \$875 per month. |                              |            |
| The Appraiser stated that it is 306 square feet subject property. He went over his comparable properties. The subject is within 92%-101% of the comparable properties. The properties were compared to in size, the larger the subject the less per square foot it is valued at.  |                              |            |
| The appellant stated that the comparable units the assessor submitted are miss calculated and the decks are being advertised as living space.   |                              |            |
| The board has determined that the assessed value of the property is upheld. The assessor has adequately adjusted for amenities and condition of the subject property compared to other condominiums in the surrounding area. The Board voted 3-0.   |                              |            |
| Dated this, (year), (year)  |                              |            |
| Chairperson's Signature   | Enry Sm<br>Clerk's Signature | H          |

## **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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Distribution: • Assessor • Petitioner • BOE File

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