

Order of the KITTTITAS County
Board of Equalization

Property Owner: Dana Anderson
Parcel Number(s): 312134
Assessment Year: 2016 Petition Number: BE-160123

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> 29,170 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 187,090 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$216,260 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> </u>

This decision is based on our finding that:
The issue before the Board is the assessed value of land/improvements.

A hearing was held on April 28, 2017. Those present: Reta Hutchinson, Jennifer Hoyt, Jessica Hutchinson, Clerk Debbie Myers, Appraiser Mike Hougardy, and Appellant Dana Anderson.


Appellant Dana Anderson said her cabin is listed as 95 percent complete but it isn't. She said one room has tile, but the rest of the rooms still have cement board and being recently divorced she doesn't know when the cabin will be done. When Ms. Anderson was asked for her estimate of percentage complete she said maybe 60 percent. She did admit the cabin looks like its complete from the outside, but that the inside isn't complete. Ms. Anderson inquired about the Assessor's information regarding the bathrooms in the cabin and square footage. She said a contractor walked through the home with her and said it would take approximately \$30,000 to finish.

Assessor Mike Hougardy said they are required by the State to put a fair value on properties but hardships are not considered in those statutes. He said they have the cabin at 90 percent complete with a cost of approximately \$20,000 to complete, which might not be accurate. He said this property is in an area where they have a lot of sales for comparables, and that the cabin is a listed as a quality 3 which is average quality with a condition of good. They discussed values per square foot, percentage of completion, and the market analysis. Assessor Hougardy said this property will be on their list to check for new construction beginning in mid July. Ms. Anderson said that would help her also.

Pursuant to RCW 84.40.0301, the value placed on the property by the Assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.

The Board of Equalization determined that the Assessor's valuation be upheld. The Appellant provided comparable sales from a real estate broker to the subject property to dispute the Assessor's valuation, however the comparables the Board could consider (before the assessment date) put the property at a higher price per square foot than it is currently assessed at. The increase in market sales comparisons for the land and improvements in the area support the increase in assessed value. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 5th day of May, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE
This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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 may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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