

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Charles, Jesse & Riley Sivak  
Parcel Number(s): 407633  
Assessment Year: 2017 Petition Number: BE-170052  
Date(s) of Hearing: 3-26-18

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>56,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>177,540</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$233,540</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 March 26, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dan Rominger, and Appellants Charles, Jesse & Riley Sivak.

Appellant Jesse Sivak said that they are here on behalf of their tenants, and that if their taxes keep going up they will have to push up the rents they collect. He reviewed the property's size and attributes and said they project their rents based on a fixed cost but with that much of an increase in one year he is concerned that there will not be any affordable housing in Ellensburg soon. He reviewed some triplex rental prices and said he thought older homes wouldn't be taxed as high.

Appraiser Mark Peterson said they have to value at 100% of value for the property. He discussed some of the improvements to the property such as the foundation and electrical work and said the property was rough before but is in much better shape after the work they did. He reviewed the comparables the Appellants provided, and the comps the Appraisers provided. He said they do value a little different for a triplex which was built as a triplex, and older homes which have been converted to a triplex. There was discussion on the formulas used to value homes and how often the property is inspected.

The Board determined that the sales used by the Assessor's Office to determine value support the assessed value of the subject property. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 4th day of April, (year) 2018

  
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](http://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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