

Order of the     Kittitas     County

Board of Equalization

Property Owner: Leslie & Konner Sausman

Parcel Number(s): 630234

Assessment Year: 2018 Petition Number: BE-180002

Date(s) of Hearing: 11-27-18

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>24,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>60,430</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$84,430</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 November 27, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraisers Kyle Norton and Evan Jones. Appellant was not present.

The Board of Equalization reviewed the materials supplied by the Appellant.

Appraiser Kyle Norton said the subject property is a 924 square foot manufactured home built in 1979 on property in the Ronald area. He said it has a snow cover, a garage, storage building and septic tank. He reviewed comparable sales in the area and how they compare them; some rules from the tax board; and commented that they are required to value at 100% of true value. There was discussion on the improvements values, and Pine Loc Sun community water system at that location.

The Board of Equalization determined that the Assessor's valuation be sustained. In addition to the manufactured home that is on the property, there are additional improvements that add value. The value given by the Assessor's representative to these structures are \$7,000 to the gravity septic system, \$5,700 for the pole built garage, \$4,128 for the separate storage shed and \$20,128 for the snow shelter for a total auxillary improvement value of \$36,956. The Board's decision was determined from the total improvements on the property. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 6<sup>th</sup> day of December, (year) 2018

Ann Shaw  
Chairperson's Signature

Debbie Myers  
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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