

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

Property Owner: Dennis & Jane Alickson  
Parcel Number(s): 673133  
Assessment Year: 2018 Petition Number: BE-180021  
Date(s) of Hearing: 11-15-18

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>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>152,390</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$197,390</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 15, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraisers Danny Rominger and Evan Jones, and Appellant Dennis Alickson.

Appellant Dennis Alickson said he had come before the Board of Equalization last year and the Board had reduced his valuation by \$4,500, but the Assessor appealed to the State and they will hold a hearing on his property in 2020. He said he is not sure exactly what that means, but that when the new assessment came out, his property value had gone back up the \$4,500 it was reduced last year, plus the building value went up. He said he doesn't have a lot more to add, just the same issues associated with living across from the County Shop, living in a commercial area with heavy trucks all the time, and potential contamination from hazardous waste. BOE member Jennifer Hoyt said last year the Appellant had mentioned airborne oil droplets when the County was chipsealing, and asked if that was still a problem. Appellant Alickson said about 3 of the houses get droplets on the homes when the wind is right; he said "it's Ellensburg, we get wind."

Appraiser Danny Rominger said one big difference from last year is the house on the left and one on the right have now sold, but not next door. He commented that the one single street is unique in its proximity to the County Shop. He reviewed exhibits provided and the comparable sales provided, and discussed the method for appraising physical attributes, condition and quality. He said they are way under what the market currently is doing on that street.

The Petitioner mentioned concerns of heavy machinery and oils in the air from the County machinery housed across the street. There was also mention of the previous year's Board of Equalization ruling. Since last year, there have been sales in the direct neighborhood with the same conditions as the subject property. The Board of Equalization has determined that the Assessor's valuation be sustained. This decision was based on the recent sales provided by the Assessor's representative. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 29th day of November, (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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