

Order of the Kittitas County
Board of Equalization

Property Owner: Ernest C. Glondo JR
Parcel Number(s): 134135
Assessment Year: 2018 Petition Number: BE-180023
Date(s) of Hearing: 12-11-18

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>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>21,670</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$38,670</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>17,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$17,740</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 December 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Bradley Melanson, and Appellant Ernest Glondo.

Appellant Ernest Glondo reviewed the properties he is appealing and asked if he could submit pictures and a summary statement on the record. There was no objection from the Appraiser to submit the pictures onto the record. The Board said the Appellant could submit the pictures onto the record but not the summary. Appellant Glondo submitted a picture for the record which staff marked as Exhibit 1 for BE-180023. He reviewed the summary information and said there is a house which was built in the 1950's and never completed; that there is no sewer, water, or electricity. He said the area has been upgraded to be on the City water system, but there is no water to the house. He stated the improvement value has jumped without any improvements.

Appraiser Brad Melanson said the storage is now on the record but that it wasn't previously. He also said on the lower part of the property he changed it from a house to a cabin and ran it as a low cost cabin. He didn't put salvage on it as it was in reasonable condition.

The Board determined that the improvement value be reduced to the previous value of \$740. The improvements on this parcel were never completed and do not have utilities connected to them. The Building is deteriorating. The Board determined that the fair market value for this parcel is \$17,740. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

Dated this 17th day of January , (year) 2019


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 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.

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 use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)