

Order of the     Kittitas     County

Board of Equalization

Property Owner: Johnathan & Michelle Whorley

Parcel Number(s): 20007

Assessment Year: 2018

Petition Number: BE-180083

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>132,900</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>723,850</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$856,750</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 December 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Kyle Norton. Appellant Jonathon Whorley called in for a phone hearing.

Appellant Jonathan Whorley thanked the Board for letting him participate in a phone hearing as he was concerned about traveling over the Pass this time of year. The Appellant said he is looking for a square footage adjustment of 95 square feet. He discussed the materials he had submitted showing the variances with the square footage and the deck. He commented that he is just trying to get the square footages to match what he has in the plans. Mr. Whorley said he thought the Appraiser had 95 square foot larger than he did on the building plans.


Appraiser Kyle Norton reviewed the exhibits with a printout of the details currently in taxisfter, and discussed the rules they are required to follow. He said usually outside square foot measurements are used if they are not able to get into the home, and they follow international square foot calculations. Appraiser Norton said he was unable to duplicate Mr. Whorley's square footage, but the biggest difference could be in regard to the unfinished room over the garage.

Appellant Whorley said he understands the Appraiser is going from the outside walls, and that the first floor figures are within 15 square foot of each other, but that it is difficult to measure the second floor by the outside. He said he has to lean on the architectural drawings for the second floor, and asked the Appraiser how they measured the second floor. Appraiser Norton said he did look at the plans for Mr. Whorley's home, and that there is some rounding that has to be taken into account, and that sometimes the stairs are the biggest calculation. Mr. Whorley said he is concerned with the left side of the second floor; he understands the other side's measurement, and thanked the Appraiser for the comments on the garage. There was discussion on the rounding and how it would affect the square footage. Appraiser Norton modified the estimate and Mr. Whorley said it should be closer than it was. Vice-Chair Ann Shaw asked Mr. Whorley clarification on the square footage concerns. Mr. Whorley said yes, that was his concern and now it sounded like the adjustments would make the figures a lot closer.

The Board determined that the Assessor's value be upheld. The Petitioner and the Assessor's representative discussed the square footage of the property and came to an understanding and agreement on the method the Assessor's representative used to measure the house. The Petitioner claimed that his main concern with the appraisal was the accuracy of the square footage and was not concerned on the valuation

to sustain the Assessor's determination.

Dated this 15<sup>th</sup> 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](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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