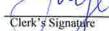
Order of the	Kittitas	County
Order of the	Kittitas	County

## **Board of Equalization**

Property Owner: Blazynski, Stan				
Parcel Number(s): 231933				
Assessment Year: 2019	Petition No	umber: BE1900	004	
Date(s) of Hearing: _11-25-19		-		
Having considered the evidence presente  Sustains overrules the  Assessor's True and Fair Value	ne determination of the as	ssessor.		
<u> </u>			ue Determination	
	64,560 \(\simeg \text{La}\)		\$ 64,560	
		provements inerals	\$ 91,500	
Personal Property \$		rsonal Property	\$	
	113	tal Value	\$ 156,060	
A hearing was held on November 25th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and the Appellant Stan Blazynski.  The Appellant stated the addition is new-unfinished construction. He stated that none of the comparables were with unfinished new construction. The Appellant's house is a project, not move in ready. The Appellant stated his property was in a busy traffic area, which brings value down. The Appellant stated there are building restrictions on the land that limit his building options.				
Assessor, Mike Hougardy stated the sales he has provided are perfectly comparable, the size of the parcels are similar, smaller parcels sell for more per area. The Assessor used the same model for the comparables and the subject property, comparables sold for more than valued. The Assessor states there is not straight across, value per acre. The Assessor points to comparable sales that are also located on busy streets, high traffic areas. The average range is \$213 per sq. /ft. The comparables are older than the subject property.				
The Appellant states, the Assessor has one main problem with the comparables still, the subject property is unfinished construction, one cannot live in it, still needs to complete 25% of the project.				
The Assessor showed comparables that are unfinished	d construction as well.			
The Board of Equalization decided after reviewing the comparable sales used by the Assessor's Office and also those singled out by the Appellant, the Board could not see any overwhelming evidence that the subject property is so unique that it cannot be valued by comparing it to the market sales. The sales used in the market study are also on busy streets and have similar lot and home sizes, and some were also in need of finishing before occupying much like the subject property. The Board voted 3-0 to uphold the Assessor's value.				
Dated this, (year), (year)				

Chairperson'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)