

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

Property Owner: Jeffery and Karen Laub  
Parcel Number(s): 18840  
Assessment Year: 2019 Petition Number: BE 190020  
Date(s) of Hearing: 11/21/19

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>138,750</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>138,750</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>138,750</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>138,750</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 21st, 2019. Those present: Chair- Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant Jeffery Laub via telephone conference.

The Appellant, Jeffery Laub thanked the Board for their time. In 2019 there were sales for neighboring lots; sales were not submitted into evidence for they were not submitted at least 21 business days before the hearing. The Appellant purchased the subject property over market price because it was a specific property he wanted. The purchase price was not true market value.

Appraiser Anthony Clayton explained 122 Suncadia, the neighboring lot that was sold. The property was purchased January 2018 for 141,000, above market value for plottage properties. Many sales in the area suggest a much higher value for the subject property than assessed value. The Appraiser suggests that the neighboring property may have view obstructions to account for difference in value.

The Board does not use other assessed values, in making their determination as they are not market sales.

The Board of Equalization determined that the Assessor's valuation be sustained. The Board's decision was determined from comparative market sales in the property area. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 5 day of December, (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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