

Order of the Kittitas County

Board of Equalization

Property Owner: Ekberg, Allan

Parcel Number(s): 882836

Assessment Year: 2019 Petition Number: BE-1900516

Date(s) of Hearing: 12-4-19

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>124,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,150</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>318,150</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>124,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,150</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>318,150</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 4th, 2019. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellants Karlin Ekberg and Clinton Van DeVenter.

The Appellant stated that last year in the assessment the improvements increased by 15%. There have been no improvements. Hard labor has made the lawn more valuable. There is no view; homes have been built in the way. The land value has increased 91%. Surrounding properties have sold for less per acre. The comparable sales used by the Appraiser are not AG 20 sales so they cannot be compared. Land is being assessed at over 6,000 an acre. Buildings on land should have depreciated, not gained value. The land is in a draw so it not viable crop land. The Appellants bought the property in 2013 for 180,000.

The Appraiser stated the property sold for 300,000 in 2007. This property was a statistical update. Property has a home, stable, and a shop. Acreage and location supports the assessed value. The Appraiser stated the comparables used by the Appellant are not good comparables; they all have irregularities and would be considered outlying sales. The Appraiser states that the property has been depreciated and assessed correctly.

The Board of Equalization has decided that, unfortunately, the sales provided by the Appellant as evidence are not considered to be fair market value sales and are not good indicators of value. The Board closely reviewed sales of manufactured homes similar in age and condition to the subject property, and when adding in the value of the other structures on the property determined that the assessed value is correct. The Board voted 2-0 to uphold the value.

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 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)