

Order of the Kittitas County
Board of Equalization

Property Owner: Ross, Robert
Parcel Number(s): 368536
Assessment Year: 2019 Petition Number: BE-190060
Date(s) of Hearing: 1-6-2020

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> 110,900 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 502,200 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 613,100 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 110,900 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 465,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 576,200 </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 January 6th, 2020. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Robert Ross.

The Appellant stated that his 2013 assessment shows a new addition of garage to living space but that was already done in 2006 when he purchased the home. The heating system was not upgraded, just replaced, maintained. No real improvements to the home, just maintenance. There are about \$10,000-20,000 worth of improvements that need to be done to get the subject property up to the assessment value. Appellant states that realistically the value should be around 579,000-589,000 with the repairs that need to be done.

The Assessor's Office found a mistake in the initial notice and that raised the initial notice \$180,000. That error has since been fixed; the Assessor's total true ad fair value is \$613,100.00. Assessor describes to the taxpayer the differences in buildings/ improvements and how the term improvements can be misleading. The Assessor looked at how the ratio is performing in the area, currently performing at 94%. The comparable sales the Appellant provided were 2019 sales.

The Board of Equalization acknowledges that the sale on Allegro Way is most comparable to the subject property. The Appellant has proven successfully that the subject property is inferior to the comparable sale in finishes and age, therefore the Board agrees the subject property value requires a reduction in price per square foot of the improvements. The Board voted 3-0 to reduce the improvement value to \$465,300 for a total value of \$576,200.

Dated this 15 day of January , (year) 2020


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.

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