

Order of the Kittitas County

Board of Equalization

Property Owner: Cronin, Michael

Parcel Number(s): 318736

Assessment Year: 2019 Petition Number: BE-190067

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>27,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,340</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>108,090</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>27,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,340</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>108,090</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 Michael Cronin.

The Appellant has been taught appraisals and has done them all over Washington. He states 14 of the 16 allowable comparable sales listed, are in Upper County, Upper County comparables are much higher than Lower County comparables. Other listed properties on sale sheet are not red zone sales. Subject is a 10-acre undeveloped property. Comparables are much closer to amenities. Property is located on DNR land, no fire services to subject property. Property is 10 miles from amenities. When the Appellant purchased the property, it had a water right, now it does not. The Appellant is not contesting the land value. Building on the parcel is a 28-year-old mobile home. All original assets, no additions since purchased. Single wide mobile homes do not appreciate. Pictures in packet are from 2015, no improvements since then.

Assessor Mike Hougardy explained that practice is now mass appraisals, not individual. Appellant's land can only be sold together, must be sold with each other. Subject property is different because while it is in the red zone, one parcel has an established use well. Comparable sales used in Red zone. The undeveloped parcel is being valued as additional acreage for the developed parcel. Comparable sales for the mobile home were sales of single wide mobile homes attached to land. Market rates show an appreciation for mobile homes.

The Board of Equalization acknowledges that the value of the improvements for the mobile home seems excessive when considered on its own, however the overall package value of the property plus the mobile home is well justified by the evidence provided by the Assessor's Office. Without comparable sales evidence to the contrary from the appellant, the Board voted 2-1 to uphold the value.

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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