

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

Property Owner:   Ridgway, James    
Parcel Number(s):   957417    
Assessment Year:   2019   Petition Number:   Be-190144    
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>          81,080          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          323,950          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          405,030          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          81,080          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          323,950          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          405,030          </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 6<sup>th</sup>, 2020. Those present: Chair-Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, and Assessor Mike Hougardy. No one present for the Appellant.

Assessor, Mike Hougardy stated the Appellant stated on his petition the value of property should be \$308,300. This property was listed for sale for 670,000 with 3 additional current use parcels. Subject property sold for \$575,000. Sold for more than the assessed value. Ratio of this sale for next year will be at 70%.

The Board of Equalization has decided without any comparable sales as evidence for a lower value, the Board voted 3-0 to uphold the Assessed 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](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.

Teletype (TTY) users use the Washington Relay Service by calling 711.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)