

Order of the Kittitas County
Board of Equalization

Property Owner: Pryal, James
Parcel Number(s): 17854
Assessment Year: 2019 Petition Number: BE-190147
Date(s) of Hearing: 1-21-2020

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> 79,100 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 358,280 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 437,380 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 79,100 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 358,280 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 437,380 </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 January 21st, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellants James and Kristine Pryal.

The Appellant states his professional background, 30 years of public works construction inspection work. Appellant states there was a 38% increase from the year before. He purchased the home 6 years ago, there were issues with the home. No covenants for the neighborhood, while they were told there was an HOA when he purchased the home. The Appellant states his neighbor is running a trucking business outside the home, the streets are falling apart. Hazardous loads are carried sometimes, and spillage does happen. The Appellant reported an oil spill to Ecology, his neighbor just buried it. In the home, all the bathrooms have exposed screws, doors are all stripped, soaker tub faucets are loose.

Assessor, Mike Hougardy advised the Appellant to stay on top of the neighbor running the business out of his home with the County. The Assessor explains the increase seems shocking, but it was over a 5-year period. The sales ratio for this area are at 90%. Several listed sales are directly in the subject neighborhood. The subject home is currently valued at \$186 sq./ft. and the sales in the area averaged, \$215 sq./ft. The Assessor states the sales study supports the assessed value.

Although the subject property has some deferred maintenance issues and neighbor issues to address, comparable sales in the direct neighborhood of home of similar age and quality prove that the market supports the assessed value. The Board voted 3-0 to sustain the Assessor's Value.

Dated this 29 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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