Order of the Kittitas County

Board of Equalization

Property Owner:	Rogalski, Ronald						
Parcel Number(s):	293936						
Assessment Year:	2019		Petition Number:	BE190189			
Date(s) of Hearing: _1-30-2020							
Having considered the evidence presented by the parties in this appeal, the Board hereby:							
		the determinat	ion of the assessor.				
Assessor's True a	BOE True and F	air Value	Determin	ation			
🔀 Land	\$	80,950	🔀 Land	\$	>	80,950	
Improvement	ts \$	918,850	🛛 Improvemen	nts \$		863,099	
Minerals	\$		Minerals	\$) 		
Personal Prop	oerty \$		Personal Pro	operty \$			
Total Value	\$	999,800	Total Value	\$) 	944,049	

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 30th, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, and the Appellant Ronald Rogalski.

The Appellant stated his estimate of true and fair value for the parcel should be around 800,000. The Assessor's comparable sales are not good comparables. The Appellant's realtor told him that he would have a hard time selling the home for the current assessed value. The subject is a plain jane home, not top end finishes or appliances.

Appraiser Dana Glenn stated this parcel is located in Cle Elum on 4.39 acres. The home was built in 2011, 4,500 sq./ft quality average/ good. There is an attached garage, finished basement, and a utility storage building. This is a custom designed home. Neighborhood is at 87% of sale price. Ratio levels are consistent across different platforms. Appraiser reviewed the provided list of sales. The current value is reflective of the market and should be sustained.

Appellant states this property has a view but is on a steep slope so the whole parcel is not buildable.

The Board of Equalization has decided that the sales on Storie Lane, Stone Ridge Drive, and High Mark Drive are strong comparables for the subject property. Looking at those sales, the Board voted 4-0 to reduce the value of the improvements to \$863,099 for a total of \$944,049.

Dated this day of FUDWANY	_, (year) <u>1/01/0</u>
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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