

Order of the Kittitas County
Board of Equalization

Property Owner: Mary Rickard
Parcel Number(s): 035634
Assessment Year: 2020 Petition Number: BE-200004
Date(s) of Hearing: 1-25-21

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> 135,450 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 102,240 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 237,690 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 135,450 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 82,240 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 217,690 </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held January 25th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Danny Rominger, and Appellants Mary and Rick Rickard.

The Appellant stated the building was not valued when the appellants bought the cabin due to disrepair. They replaced the roof but had to do different construction to stop the shifting. Bought the property in 2016, repairs were needed after the winter of 2017. The foundation is being held up by 2x4 braces currently. Braces underneath the building were put in in 2020.

Danny Rominger, Appraiser stated that he did a property visit on 7/5/2019. Last physical inspection, outside only. Primary concern was to make sure the quality/ condition of the property were correct. Stated in 2016, was a land sale, the value of the cabin was not included in the sale price. Sales show that the assessed values for cabins of this style are at 87% of the market value.

The Appellant said the cabin in its current condition is not sellable, he is not contesting the land value, and sees the increase in value there. The Appraiser stated that the current condition is a 3, built in 1976. Quality is at a 2.

The Board of Equalization has reduced the value of this property by \$20,000 for a total value of \$217,690. The reduction in value is due to the rough condition of the structure and need of a replacement foundation. The Board voted 3-0 to reduce the value.

Dated this 9th day of February , (year) 2021

 Ann Shaw
Chairperson's Signature

 Taylor Crouch
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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REV 64 0058 (5/25/2017)