

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

Property Owner:   Douglas McDonald    
Parcel Number(s):   18928    
Assessment Year:   2020   Petition Number:   BE-200014    
Date(s) of Hearing:   2-8-21  

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>  117,300  </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>  906,020  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>  1,023,320  </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>  117,300  </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>  906,020  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>  1,023,320  </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 February 8, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, and Appraiser Kyle Norton. The Appellant was not present.

Appraiser Kyle Norton stated this parcel is a home in Suncadia, around 3,000 sq/ft with a very good quality/excellent condition. Brand new home, finished building in 2020. Assessed values at Suncadia for homes of similar quality/condition and found they are assessed at 92% of market value. There were 76 sales in Suncadia, he singled out wooded lots, no golf course comparables were used. Subject is on a slightly larger lot than most lots in the area. Price per sq/ft is in line with other sales. Petitioner asked for roughly a \$208 price per sq/ft value, this was unsupported with the sales. They listed only the building replacement cost, not the land cost in their petition.

The Board of Equalization has determined that the assessors valuation is consistent with the comparable sales provided. The petitioner did not provide supporting documentation to warrant a change in value. The Board voted 3-0 to uphold the value.

Dated this   26<sup>th</sup>   day of   February  , (year)   2021  

  
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.

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

REV 64 0058 (5/25/2017)