

Order of the Kittitas County
Board of Equalization

Property Owner: Ronald Rogalski
Parcel Number(s): 293936
Assessment Year: 2020 Petition Number: BE-200016
Date(s) of Hearing: 2-24-21

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>94,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>936,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,030,770</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>94,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>936,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,030,770</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 24, 2021. Those present: Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Josh Cox, Clerk, Taylor Crouch, Appraiser Danny Rominger, and the Appellant Ronald (Ray) Rogalski.

The Appellant stated there have been increases for the past 3 years. He had an appeal before the Board last year and was told that the assessment increased in 2019 because they were catching up to market increases, so they should be caught up now. There are only 2.5 bathrooms, not 3 as listed. The comparables sales provided were not comparable.

The Appraiser stated this was a unique property, the structure itself is unique. Two structures share an attached garage, the garage is not climate controlled so they are considered two separate spaces. The property has an elaborate design. There has been an increase in assessments due to open permits, and changes in value coming from the completion of the building permits.

The Board voted 3-0 to uphold the Assessor's value. Based on the comparable sales in the area provided by the Assessor's office, the market increase applied to the subject property is not excessive.

Dated this 24th day of March, (year) 2021

Jessica Hutchinson
Chairperson's Signature

Jay 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)