

Order of the Kittitas County
Board of Equalization

Property Owner: Philip Wolf
Parcel Number(s): 647836
Assessment Year: 2020 Petition Number: BE-200055
Date(s) of Hearing: 2-18-21

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>60,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>168,060</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>228,060</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>60,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>168,060</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>228,060</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 18, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk Taylor Crouch, and Appraiser Dana Glenn. The Appellant was not present.

Appraiser Dana Glenn stated this parcel is 10 acres, 9 are in a designated forest. Homesite is being used for the comparable, 1-acre site. \$60,000 based on the 1 acre, the other 9 are additional non-buildable acreage. The home is unique but large. Comparable sales are cabins, seasonal access. The subject does have power and access to a forest service road. The subject has a value of \$146 for price per sq/ft, the average comparable is \$237 per sq/ft. He believed that the value should be sustained.

The Board of Equalization has determined that the assessor's valuation is upheld. If the amount of tax is a hardship to the petitioner, the Board suggests looking into tax exemption programs that they may qualify for by contacting the assessor's office. The Board voted 3-0 to uphold the value.

Dated this 26th 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 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)