

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

Property Owner: Gray Pedersen

Parcel Number(s): 887735

Assessment Year: 2020

Petition Number: BE-200067

Date(s) of Hearing: 2-10-21

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>48,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>77,820</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>126,320</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>48,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>53,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>101,700</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 10, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton, and Gray Pedersen.

The Appellant stated the rate of increase is quite exceptional, and he believes that the comparable properties provided were not quite comparable. He stated the condition of the property has deteriorated in the past few years and did not match an increase in value.

Appraiser Kyle Norton stated this parcel is in Liberty mountain, the first parcel the Appellant provided was a part of a 2 part sale in 2015. It is quite a bit larger as well. The sale from 2020 was not included in the sales study as it has not been verified as a market sale. The third sale provided by the Appellant was not a market sale. The last sale provided, the cabin, was not included in the assessment. The Appraiser lowered the condition of the subject cabin for the 2022 assessment. The 2021 assessment was based on the inspection from 2015. This parcel has seasonal access, the comparables also have seasonal access. Comparables are similar in age and sq/ft to the subject property.

Appellant had a question on why the land value was not going up but the improvements had? The appraiser said that the improvements had the ratio increase based on the sales study.

Jessica Hutchinson asked the Appraiser what the value change for the quality reduction he saw for 2022 would be, Mr. Norton said he could not quantify that but it was not a drastic adjustment.

The Board of Equalization has determined that the assessed value be reduced to \$101,700. The reduction has been made to the improvement value, reducing it to \$53,200 and the land remains at \$48,500. The decision was made based on comparable sales in the area and consideration of the uniqueness of the Liberty Mountain area in comparison to other recreational areas of Kittitas County. The Board voted 3-0 to reduce the value.

Dated this 20<sup>th</sup> day of February, (year) 2021

Ann Shaw

Chairperson's Signature

Jayh 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](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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