Order of the \_\_\_\_ Kittitas \_\_\_ County

## **Board of Equalization**

Property Owner: Tony De	Martino			
Parcel Number(s): 866634				
Assessment Year: 2020	Petition Number: BE-200	etition Number: BE-200071		
Date(s) of Hearing: 3-2-21				
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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  BOE True and Fair Value Determination				
	86,200	□ Land	\$	86,200
☐ Improvements \$	158,040	Improvements	\$	126,432
Minerals \$	150,010	Minerals	\$	120,432
Personal Property \$		Personal Property	\$	
Total Value \$	244,240	Total Value	\$	212,632
A virtual hearing was held March 2, 2021. Those present: Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Josh Cox, Clerk, Taylor Crouch, Appraiser Evan Jones, and Appellant Tony De Martino.  The Appellant stated his parcel was the only parcel that increased over 60%. He used median and average on comparables for increases and they were less than 30%. No interior doors except the bathroom. No insulation. Pole barn that had been sheetrocked basically. It is 720 sq/ft, stated a large increase came from moving the structure from a cabin to a single-family dwelling, with no improvements. The taxes had stayed stagnant for 5 years, then the increase. Stated a fair new value would be one of about a 20% increase.				
Appraiser Evan Jones stated there is an access adjustment on the parcel for land value. He reviewed the standards for single-family homes, this home met the requirements. It is a 2 story home quality condition fair/average. The appraiser reviewed the comparable sales.				
The Appellant's main concern was that the jump from the cabin to the single-family home was not warranted due to lack of insulation, no water in the wintertime, and only one interior door. There was some discussion on the finishings of the home to differentiate if it did qualify for single-family residence or cabin.				
According to testimony from the appellant, the Board recognizes that the subject property's quality and condition should not be considered to be a fully functional single-family residence. Specifically the absence of interior insulation, partitioned rooms, and the absence of a winterized water system. The Board voted 3-0 to reduce the value of improvements by 20% to \$126,432 for a total of \$212,632.				
Dated this 14th day of	April	, (year)		
Ann Mall Faith Caro				

## **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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