Order	of the	Kittitas	County

Board of Equalization

Property Owner:	Michael Downer and Aimee Bell								
Parcel Number(s)	191635								
Assessment Year:	2020		Petition Number: _I	BE-200073					
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 an	d Fair Value		BOE True and Fa	air Value	Determinatio	n			
 \[\sum_{\text{and}} \]	\$	47,900	 \times Land	\$		- 47,900			
	\$	87,830	Improvemen	ts \$		57,250			
☐ Minerals	\$		☐ Minerals	\$					
Personal Prop	erty \$		Personal Pro	perty \$					
Total Value	\$	135,730	Total Value	\$	1	05,150			

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, Appraiser Dana Glenn and Appellants Michael Downer and Aimee Bell.

The Appellant stated that the comparables are not similar to the property. The subject has no seasonal access, not potable water, no electricity, no cell service. The subject is about 4 miles from the grid. There is no storage, no deck, no addition. The A-frame slop goes all the way to the ground. The foundation is pillar-post and needs repairing semi-frequently. Nothing around the cabin is paved. Sq/ft of an A-frame is an exact footprint, wondered if there was an adjustment for the slope. The total footprint is 480 sq/ft and the usable space with a ceiling above 5ft is 342 sq/ft. Little maintenance has been done on the property. No septic currently. When they purchased the cabin the owner stated there were water rights to the property, but the rights were lost. Now have minimal water rights through the cabin mitigation process with the Department of Ecology. It is currently a dry cabin, the water right is for 25 gallons a day, but no water runs currently. The Appellants looked at the Big Boulder Creek neighborhood for comparables and suggested a value of \$99,130.

Dana Glenn went to see the cabin and sent a stipulation for 105,150.00 based on quality/condition changes. The Appellant never received the stipulation.

Appraiser Dana Glenn stated this parcel is in the Salmon La Sac area. A-frame cabin, which has a separate value category. The condition of the cabin did call for some adjustments. It was built with simple construction. The comparables all have seasonal access and no power. With the suggested price, the price per sq/ft of the subject without land would be \$118 which is in-line with comparables.

The Board of Equalization has reduced the value to \$105,150. The Board made this adjustment based on the facts presented by the assessor. The improvement value was reduced based on the suggestion from the assessors representative after visiting and reviewing the condition of the subject. The Board voted 3-0 to reduce the value.

Dated this 20th day of February, (year) 2021

Chairperson's Signature

Clerk'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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