

Order of the Kittitas County
Board of Equalization

Property Owner: Jeffery Martin and Nancy Hawman

Parcel Number(s): 907735

Assessment Year: 2020

Petition Number: BE-200107

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>90,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>139,340</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,920</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>129,420</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 Appellant Nancy Hawman.

The Appellant Nancy Hawman stated that the cabin is located in the Liberty Mountain Association. There are 35 seasonal cabins in the association. The community is completely off the grid, with no electricity, road service, or water. The subject cabin had a 70% increase in the 2020 year, the increase is unwarranted. No improvements have been made in the last 10 years, the cabin has deteriorated over time. No access in the winter months. Market information for Kittitas County stated the real estate market in the county increased less than 20% in the last year. None of the comparable sales provided by the Assessor were in the Liberty Mountain area. She could not tell from her research if they had the same access/ improvements. 7 out of the 8 properties had a lower assessed value from the sale price. She researched 5 sales in Liberty Mountain Association, 4 out of the 5 sales had cabins and the average sale price was \$100,000. The sale price in the Liberty Mountain area had a lower sale price than the comparables. She suggested a 20% increase for the value this year, to be comparable with the sales in Kittitas County. The cabin has a high beam piers foundation.

Appraiser Kyle Norton stated that physical inspections are required every 6 years, last inspected in 2015. This what was used for 2020 values and this area will be re-inspected in 2021. Improvement values have increased throughout the county. The year-over-year increase is in direct relationship to a period of years with little to no change, not for one year. The cabin was well maintained for its age, with little to no deferred maintenance. Exhibit 2 is a sales study encompassing Upper County cabins, all with seasonal access issues. The price per sq/ft for the subject is \$95.42

Sales study for the market area is at 82%.

The Board of Equalization has determined that the assessed value be reduced to \$129,420. The reduction has been made to the improvement value, reducing it to \$80,920 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 26th day of February, (year) 2021

Ann Shaw
Chairperson's Signature

Jayle 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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