

Order of the Kittitas County

Board of Equalization

Property Owner: Neil Fulwiler

Parcel Number(s): 119236

Assessment Year: 2020 Petition Number: BE-200112

Date(s) of Hearing: 2-16-21

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>28,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>269,260</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>297,260</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>269,260</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>297,260</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 16, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, and Appraiser Brad Melanson. The Appellant was not present.

Parcel 960788 is vacant land, no improvements and it is a must be sold with parcel to the adjoining parcel 119236. The Appraiser reviewed the comparable sales, some are from outside of the County because this parcel is on the far corner of the County. The average price per sq/ft for the comparable homes is \$271, the subject comes in at \$137 per sq/ft. The price per acre for the subject is \$1,717, the comparable sale average is \$5,350.

The Board of Equalization has determined that the assessor's valuation be upheld. The petitioner did not provide convincing evidence to warrant a change in value. The Board voted 3-0 to uphold the value.

Dated this 26th day of February, (year) 2021

Ann Shaw
Chairperson's Signature

Jay 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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REV 64 0058 (5/25/2017)