Order of the Kittitas County

## **Board of Equalization**

Property Owner: <u>N</u>	ICEWEN, GII	BERT T & MA	RGARET E MCEWEN						
Parcel Number(s): 4	77735								
Assessment Year: 2020			Petition Number: BE-2	200113					
Date(s) of Hearing:	3-4-21								
Having considered the evidence presented by the parties in this appeal, the Board hereby:									
$\Box$ sustains $\boxtimes$ overrules the determination of the assessor.									
Assessor's True and	Fair Value		<b>BOE True and Fair V</b>	alue Det	ermination				
$\boxtimes$ Land	\$	38,670	🔀 Land	\$	38,670				
Improvements	\$	122,320	Improvements	\$	101,400				
Minerals	\$		Minerals	\$					
Personal Proper	ty \$		Personal Propert	y \$					
Total Value	\$	160,990	Total Value	\$	140,070				

## 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 March 2, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Kyle Norton, and Appellants Margaret and Kris Mcewen.

The Appellants stated this property is in Liberty Mountain Association. There are no paved or maintained roads. Only accessible 6 months of the year by 4-wheel drive. No emergency services. Very rustic and is used recreationally. Stated the comparables are miles away from the subject, and sales within the association were not used.

The appraiser stated this is a 600 sq/ft A-frame cabin with multiple basement areas. This parcel has a water source and septic system. The sales comparables were used because of seasonal access, not location. The Appraiser stated this cabin was more unique given the amenities compared to others in the association.

Jen Hoyt asked about the water system. The Appellants stated that the water source is ground spring. Jen asked if it was winterized? Or if it was available year-round. The Appellants stated they have to heat the cabin. Ann Shaw asked if the water was potable, yes. The Appellant stated the garage basement is not usable, more of a crawl space. The appraiser stated it was listed as only the front was usable and it was considered an unfinished space.

The Board of Equalization has determined that the improvement value of the property be reduced to \$101,400 and the land value remains at \$38,670 for a total of \$140,070. The Board voted 2-1 to reduce the value.

Dated this	14th	_day of _	April	, (year)	2021	
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## 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)