

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Currie Real Estate LLC  
Parcel Number(s): 953288  
Assessment Year: 2020 Petition Number: BE-2000168  
Date(s) of Hearing: 2-22-21

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>588,060</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>863,770</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,451,830</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>588,060</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>863,770</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,451,830</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

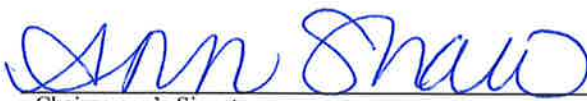
A virtual hearing was held February 22, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Representative Chaz Standage.

The Appellant stated that this parcel is an IHOP in West Ellensburg. The Appellant used a sales and cost approach on this property, the suggested value is \$195.78 per sq/ft which comes from the two approaches compared to the \$326.55 it is currently assessed at for price per sq/ft. The Appellant reviewed the comparable sales provided, all general retail restaurant sales. The Appellant reviewed the cost approach used. Based on Marshall and Swift for restaurants. Appellant reviewed land sales for this parcel. Suggests the improvement value is the main argument for this parcel.

Appraiser Dana Glenn stated this parcel is on the West Interchange of Ellensburg, off I-90. The Appraiser reviewed the Marshall and Swift used for this parcel. Chain Restaurants are typically good quality. There are site improvements on this parcel as well that raise the value. The Appraiser provided comparable sales for this parcel. Sales suggest a \$400 price per sq/ft, the IHOP is assessed at \$314. The Appraiser stated the value was consistent and should be sustained.

The Board of Equalization has determined the assessor's value is sustained. The petitioner provided a different marshall and swift analysis than the assessors office used that reflected a different value. The petitioner did not give sales examples to warrant their adjusted value and therefore the Board sustained. The Board voted 3-0 to sustain the value.

Dated this 14<sup>th</sup> day of April, (year) 2021

  
Chairperson'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](http://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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