

Order of the Kittitas County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 959400
Assessment Year: 2021 Petition Number: BE-210015
Date(s) of Hearing: 10-6-21

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 type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 12,340 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 12,340 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 10,470 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 10,470 </u>

This decision is based on our finding that:

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

A hearing was held October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Del Holter.

Appellant Del Holter stated that this parcel is just the single-wide trailer, the comparable sale list is not comparable because the trailer is stand alone and the comparable list all had land attached with them. This is a 1970 trailer, it is a depreciating asset, it does not appreciate in value. Assessments increased with no improvements, just age, and depreciation.

Appraiser Kyle Norton said that this is a manufactured home, low quality, fair condition. It is liveable, valued at approx, \$12,000. Since it is on land, it is valued as a manufactured home on land. Manufactured home sales study is at an 83% sales to assessed value ratio. He points to some sales of manufactured homes, no sale prices were below the assessed values. No changes to the record from his road inspection.

Ann Shaw asked if the single-wide trailer had the ability to be relocated? It can be moved onto private property, but not allowed into something like a mobile home park.

The Board recognizes that valuing an unattached single-wide trailer against sales of single-wide trailers attached to the land as real estate improvements does not reflect the true market value of this property. The home's age makes it impossible to have a market sale of the home and have it legally moved in Kittitas County. The Board voted 2-1 to reduce the value to \$10,470 to reflect the previous year's value.

Dated this 14th day of October, (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 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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