

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

Property Owner: Paul and Molly Kelly  
Parcel Number(s): 507735  
Assessment Year: 2021 Petition Number: BE-210016  
Date(s) of Hearing: 9-28-21

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>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>50,670</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>95,670</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>43,670</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>88,670</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 September 28, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellants Paul and Molly Kelly.

Appellants Paul and Molly Kelly appealed this parcel last year and won. The assessed value was decreased, then the new assessment came and the value increased 10K again. Other properties in the neighborhood had lower valuations this year after the appeals last year, even the properties that did not appeal last year. Comparable sales, assessors office uses Upper County, Liberty Mountain is harder to get to and is more remote. Access is off an unmaintained Forest Service Road, there is no winter access to the cabin. The comparables used have water and septic, the subject has no running water, or well. Several cabins within the association have sold in the past few years, and the Assessor's Office has not used these close sales. Sale in the association in 2020 for \$72,000. It is assessed at \$131 per sq/ft and he found comparables with 40- 61/per sq/ft.

Appraiser Kyle Norton took the Liberty Mountain Board Orders from 2020 assessments into consideration for the 2021 assessment. There is an adjustment for the area currently. Hawke road was not verified to be an open market sale. The other sale mentioned by the appellant, the assessor's office did not have a cabin on the record, it sold with a cabin, and the new assessment reflects the property having a cabin.

The Board of Equalization has decided that the comparable sale in the neighborhood sold in July 2020 at 62 Hawk Lane was too compelling to overlook in valuing the subject property, noting that the age and size of the comparable sale is very similar to the subject property. The Board voted 2-1 to reduce the value of the improvements to closer reflect the price per square foot of the comparable sale for an improvement value of \$43,670 and a total of \$88,670.

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





**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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