

Order of the Kittitas County
Board of Equalization

Property Owner: Cindy McMeans
Parcel Number(s): 719336
Assessment Year: 2021 Petition Number: BE-210018
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> 128,710 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 128,710 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 128,710 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 128,710 </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 Cindy McMeans and Observer Lisa Lawrence.

The Appellant Cindy McMeans stated that this is the other trailer, 1992 mobile home, associated parcel, again no comparables have that designation and were sold with the land. The subject has no land associated with it. 30 year mobile, from 30k to 108k. Met with the assessor, asked about the increase, 2019 BOE determined it to be 30k, assessor disagreed with the BOE and said the increase was justified. Manufactured homes have a useful life of 27 years, this is 30 years old. County demolition of Shady Brooke charged the county 60k to dispose of 4 mobile homes, therefore they had a -15k value. She believes that the 30k assessment is appropriate.

Appraiser Kyle Norton stated that this parcel is administratively separated from the land. It also does not fit the requirements of a park. Sales study, 35,36,40,44,45,48 are all similar in age, quality, and condition. The ratio for this study was 72%-80%, believes that land and improvements are being valued appropriately.

The Board acknowledges that the manufactured home is not officially or administratively attached to the real property. However, pursuant to RCW 84.04.090, included in the Assessor's Answer exhibit 3 page 1, states that "The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise and all buildings, structures or improvements or other fixtures of whatsoever kind thereon... The term real property shall also include a mobile home that has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation (posts or blocks) with fixed pipe connections with sewer, water, or other utilities." The subject property manufactured home does sit and is physically attached to land that the appellant owns, and is therefore correct to be valued as real property. Absent any comparable sales to show a lower value, the Board voted 3-0 to sustain the 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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