

Order of the Kittitas County
Board of Equalization

Property Owner: Pacifica SL Ellensburg LLC (Pacifica Senior Living)
Parcel Number(s): 796636
Assessment Year: 2021 Petition Number: BE-210043
Date(s) of Hearing: 9-14-21

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>644,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,711,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,355,180</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>644,140</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,711,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>6,355,180</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 14th, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and appellant representative, Wayne Tannenbaum.

Appellant representative, Wayne Tannenbaum, stated that their assessment placed 20% depreciation on the subject. They would like to use the cost approach. The subject property was built in 1996. The Appellant representative agreed with the current assessed value and withdrew the dispute on this parcel.

The Board of Equalization determined that after some clarification on the attributes of the subject property, the appellant no longer objected to the assessed value. The Board voted 3-0 to sustain the Assessor's value.

Dated this 1st 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.

Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)