

Order of the Kittitas County
Board of Equalization

Property Owner: Curt Carpenter
Parcel Number(s): 265036
Assessment Year: 2021 Petition Number: BE-210044
Date(s) of Hearing: 9-15-21

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> 33,750 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 97,880 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 131,630 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 33,750 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 97,880 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 131,630 </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 15th, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Danny Rominger, and Appellant Curt Carpenter.

Appellant Curt Carpenter reviewed comparable parcels to the subject. He compared 4 parcels land sales to the subject. The first sale from 2021 had an average price per acre of \$1,375 which he stated was the current market value. The next sale was parcel 205036 which sold for \$1,095 price per acre. The last sale was parcel 595036, this was wooded land which is superior land to the subject and it sold for \$1,768 per acre. The subject is currently assessed at \$3,750 per acre of scabland.

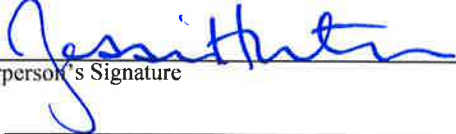
Appraiser Danny Rominger reviewed the property record to ensure that it is correct. There are not a lot of cabin sales in the area per year, so the market area is a lot larger than typical market neighborhoods. He stated that the appellant chose a 2021 sale, which is not in the market year, and stated that the assessed value of the sale was under the selling price. Mr. Rominger stated that based on the area and cabin sales, the assessed value is supported.

Mr. Carpenter stated that the cabin is an unfinished post and pier, it is inferior compared to traditional and insulated cabins. The bottom of the home is wrapped in metal, sheet-rock, and fire tape, but no storage or usable space.

The Board was, unfortunately, unable to confirm the validity of the sales provided by the appellant as being true open market sales. The Board voted 3-0 to sustain the assessed 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.

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