

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

Property Owner: AAA Wildcat Storage LLC
 Parcel Number(s): 256133
 Assessment Year: 2021 Petition Number: BE-210049
 Date(s) of Hearing: 10-7-21

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>418,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,443,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>2,861,250</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>418,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,443,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>2,861,250</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 7, 2021. Those present: Chair Jessica Hutchinson, Josh Cox, Jennifer Hoy, Clerk Taylor Crouch, and Appraiser Dana Glenn. The Appellant was not present.

Appraiser Dana Glenn, this parcel is at 1011 Cascade court, self-storage facility. Exhibit 1 shows the units and a breakdown by size. Exhibit 2 is photos of the property. 1 large building that has interior storage and buildings that are exterior storage. Office building, warehouse building. The assessment was calculated off of a rent study and by square footage. Assigned rents, then applied capitalization factor on the value. There are sales of other storage units that support the valuation. The value is conservative by the standards of other sales.

The Assessor's evidence has shown due diligence in valuing the property based on the income information available to them and market activity. In the absence of evidence in the form of comparable market sales or more income information from the appellant to prove otherwise, 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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