

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

Property Owner: Stephen Liptack  
Parcel Number(s): 908634  
Assessment Year: 2021 Petition Number: BE-210052  
Date(s) of Hearing: 9-29-21

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>14,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>27,170</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>41,210</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>14,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>27,170</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>41,210</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 29, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, and Appraiser Danny Rominger. The Appellant was not present.

Appraiser Danny Rominger stated that he spoke with the appellant when he submitted photos of the property. The cabin is not complete, their office has a -35% function adjustment for the repairs of the cabin on the parcel. It is listed as an unfinished cabin, the sq/footage is correct. Looking at the photos provided, their adjustment is accurate. They have the cabin as 65% complete. They have the effective age as 1990 so there is depreciation on the building components as well.

The Board of Equalization has determined that the 35% functional adjustment for the incomplete cabin, along with depreciation for age, is true to the market value of the property. The Board voted 3-0 to sustain the value.

Dated this 14<sup>th</sup> 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](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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