

Order of the Kittitas County
Board of Equalization

Property Owner: James Schleis
Parcel Number(s): 136434
Assessment Year: 2022 Petition Number: BE-220003
Date(s) of Hearing: 10/20/2022

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>124,000</u>
<input type="checkbox"/> Improvements	\$	<u>83,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>207,020</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>124,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>207,020</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 on October 20, 2022. Those present: Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and Appellant was not present.

BE-220002 and BE-220003 were heard together.

Mr. Jones started with BE-220002, which is the land. He went over his comparable sales all in the same area as the subject, the appellant's comparable properties aren't true comparables due to location and transaction type. The subject is 0.25 acres at \$125,000, we are seeing sales well over that. BE-220003 is land with improvements, the subject is a manufactured home and a cabin. The subject has septic. Mr. Jones went over his comparable sales that include improvements.

The board has determined that the assessor's valuation of this parcel is upheld. The sales in the area support the assessed value. The board voted 3-0.

Dated this 8 day of December, (year) 2022


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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REV 64 0058 (5/25/2017)