

Order of the Kittitas County
Board of Equalization

Property Owner: Michael Peterson
Parcel Number(s): 720134
Assessment Year: 2022 Petition Number: BE-220009
Date(s) of Hearing: 9/22/22

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>84,670</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,880</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>177,550</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>84,670</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,880</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>177,550</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 September 22, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellant Michael Peterson.

The appellant stated that reason he is appealing is his home is an older mobile home built in 1973 with no foundation, tax values keep going up and he thinks they would stay the same. For the amount the County has valued it, you could almost buy a new mobile home, the value is going down. It isn't a financeable property due to age. There is a basic garage on the property with no foundation, or concrete, it has a wooden floor.

Josh Cox asked if the mobile home is tied down, they have steel straps that go to the ground.

The appraiser discussed the process their office uses in valuing properties. Mr. Rominger went over the comparable sales study, sales 1-13, used to justify the subject properties value. The value mobile homes on the type of skirting.

The board has upheld the assessor's value. After reviewing the comparable sales, the board determined that the subject properties assessed value is well supported. The Board voted 3-0.

Dated this 2nd day of November, (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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