

Order of the Kittitas County
Board of Equalization

Property Owner: Katherine Moore
Parcel Number(s): 519036
Assessment Year: 2022 Petition Number: BE-220084
Date(s) of Hearing: _10/13/2022

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 134,500 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 198,910 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 333,410 </u>

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Total Value	\$	<u> 333,410 </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 13, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Chad Larson, and the appellant was not present.

The appraiser stated the appellant's main complaint is the age of the home. The subject property was built in 1920 and the oldest comparable submitted by the appraiser was built in 1978 and sold for \$390,000, is on 3 acres and 1,765 square feet, on Wilson Creek Road. The subject property is 1,292 square feet on 3.45 acres and is assessed at \$330,410. The assessment is under value, there is a quality and condition that come into play. On July 14th Mr. Larson attempted to do a site review and the appellant requested he leave the property. Exhibit 4, RCW 84.40.025, states that access to the property is required. Every attempt was made to do a site review. The quality and condition are both valued at a 2 for both quality and condition. This considers the age of the home.

The board has determined that the assessor's value is upheld. The assessor had adequately assessed the age and condition of the home. There was no additional evidence from the appellant to demonstrate a need to reduce the value. The board voted 3-0.

Dated this 8 day of December , (year) 2022

 Ann Shaw
Chairperson's Signature

 Emily Smith
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)