

Order of the Kittitas County
Board of Equalization

Property Owner: Christopher DeSanto
Parcel Number(s): 528836
Assessment Year: 2022 Petition Number: BE-220086
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>220,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>338,010</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>558,010</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>220,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>299,052</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>519,052</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 Brad Melanson, Appellant Christopher DeSanto, and Observer Debbie Stanavich.

The appellant stated that his area is very different, it is a rough cabin in the Kachess area. The subject is 1.08 acres, they have water, septic, individual well, and power.

The appraiser stated that the subject property is a 2 bed 1 bath house, not a cabin or A-frame. It was recently painted. The subject 2.5 quality, and 4 condition. The septic and water source are gravity. He went over Exhibit 2, market report, the average ratio is 83% of the sales prices in the area. He used 11 sales to compare, starting with the square foot study, the subject is valued at \$264 per square foot, and on average homes in the area are selling for \$264 per square foot in 2021. Looking at sales provided my owner; the only valid sale is sale A of the appellant petition. The other 3, 1 was a plottage sale to prevent building behind him, the 3rd sale is a 2019 sale, and the last sale is a different area all together. Overall the model is performing adequately.

The board has determined that the improvement value is reduced to \$299,052 and the land value is sustained at \$220,000 for a total value of \$519,052. The adjustment was based on the price per square foot of the comparable properties applied to the subject. 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)