

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

Property Owner: Enid Gilbert  
Parcel Number(s): 300236  
Assessment Year: 2022 Petition Number: BE-220092  
Date(s) of Hearing: 09/29/2022

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>120,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>206,440</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>326,440</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>120,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>186,252</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>306,252</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, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Enid Gilbert.

The appellant stated that main issue is that the cabin is rated as a single-family residence which she feels isn't true. There is no insulation in ceiling, and with the cabin at 2800 ft elevation it isn't livable in winter. You must stock a fire constantly in the winter to maintain a livable temperature, and the water system is subject to freezing; it is a well that is pumped into a holding tank. It is a cabin built in the 1940s out of local material. The comparable properties supplied by the assessor are all places that have utilities nearby. The nearest power pole to the cabin is 18 miles away, she has solar and septic of her own. The road in is not plowed in winter. She referenced her submitted photos.

Ann Shaw asked if the water is potable, it doesn't taste good, and a spring is .25 miles away where she fills up for drinking water, but cooks with the well water.

Jessica Hutchinson asked about insurance, the appellant noted that she has insurance now.

The Appraiser stated that he inspected the property this year. The subject property is a single-family residence. He went over his exhibit 2, the comparable sales, and noted the market area for the subject property is seasonal access. None of the comparables had permits between sales. The appraiser went over the sales considered that weren't used in the evaluation. The model performs well in the seasonal area. The subject property is 724 square feet built in 1950. Sales 1, 2, and 3 are on the 2021 market report, the assessed value was 68-95% of the sales price, the comparables that are above 100% are older sales.

The appellant started that on all the appraiser submitted comparables sales 1, 2 and 3, are all built in years suggest that there were codes followed when they were being built. The square footage is similar to the subject property, but the quality of construction and amenities are very different then the subject property.

The board has reduced the improvement value to \$186,252 and sustained the land value at \$120,000 for a total value of \$306,252. The adjustment was made using the comparable sales price per square foot provided by the assessor's representative. The board voted 3-0.

Dated this 11 day of November, (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](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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REV 64 0058 (5/25/2017)