

Order of the Kittitas County
Board of Equalization

Property Owner: Sharon Tonnemacher

Parcel Number(s): 327135

Assessment Year: 2022

Petition Number: BE-220095

Date(s) of Hearing: 11/02/2022

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>144,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>329,220</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>473,660</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>144,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>329,229</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>473,660</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 November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, Assessor Mike Hougardy, and Appellant Dan Tonnemacher.

The appellant stated that he and his ex-wife purchased property in driftwood acres 5 years ago. His main concern is understanding how the assessed value is determined. He feels he has not received an answer that satisfies that question. The appraiser came out to the house and the appellant feels it was not answered then, he feels his rights are denied. The only way you can create an assessed price is comparable listing or based on cost. The appellant questioned the values of structures to the assessor's office, the assessor should not add value to sheds, it is personal property. The assessor did send 50 pages and it doesn't answer any questions. Two months ago, the assessor sent an email to the appellant and stated that the property is worth \$20,000 less but wouldn't say why, he only said it was for square footage and depreciation. He didn't want to accept the new value because it wasn't explained to him how the new value was determined.

The appraiser stated that the subject was in reevaluation this year and was visited in March, there are several new buildings to the property, they were measured and added to the record. After the original notice of value was appealed, he was also able to do an interior inspection. They feel they have adequate information after the inspection to accurately assess the property. They value was adjusted based on inspection, depreciation and in 2 additions that were built were added to livable square footage, but after the inspection he says they weren't real living square footage. A corrected notice was sent out that included land valued at \$144,440 and an improvement value of \$329,220 for a total of \$473,660. The assessor explained that he never offered a discount to the appellant, they made changes and corrected the record. The appellant did not want to sign an agreement. Exhibit 2 is the market sales report in the area. They have sales data that supports the value of the subject property for both improvements and land. The value of small buildings was picked up as real property for size, construction type or utility hook up, the storage building and roof cover are valued at just over \$3,700, pole/utility with attic and deck \$11,068, and the concrete parking area is \$3,433. Outside of the inspection with the appellant they have had many forms of communication and the appellant was given a report that itemized out every improvement on the home and the value, as well as emails answering all questions. It is cost, depreciation, and sales all playing into the assessed value. The assessor sent a value report and the mass appraisal explanation. Valuations are not negotiations.

The appellant believes that the value of the outbuilding should be valued by how much they cost. The shed only cost \$800 to buy new but is being valued at over \$3,000. He objects to the square footage. He thinks the shed should be able to be valued on an agreement. The benefit of

the doubt should go to the owner. The wire does run through the building. The shed didn't require a permit, but it is hooked up to utilities.

The appellant requested a change to defend why he thinks the value of the purport is what it is, the Board let him know that this is what this hearing was and is intended for. the appellant does not agree with the appeal process and does not feel the assessor sent the information they said they explained.

The board has determined that the assessor's valuation is sustained at the adjusted value. The board found that the adjustments the assessor made after their site visit accurately reflects the value of the property. The board voted 3-0.

Dated this 16 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File