

Order of the Kittitas County
Board of Equalization

Property Owner: Russ and Marleis Wuehler

Parcel Number(s): 712134

Assessment Year: 2022

Petition Number: BE-220097

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

<input checked="" type="checkbox"/> Land	\$	<u>104,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>679,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>783,790</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>104,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>679,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>783,790</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 Joel Ihrke, and Appellant Russ Wuehler.

The appellant stated that the subject property was purchased in late 2017, it is in the Pinelock Sun community, which is snowmachine access only in the winter. When it was purchased, it was assessed for \$305,000. The market in the community during covid caused irrational buying. In 5 years the subject property has increased by more than 150%. The appellant stated he is certain his cabin could not be sold for more than \$600,000.

Josh Cox asked how he came up with the \$625,000 value came from, looking at the current market over the last previous months, and talking to a realtor.

The appraiser explained their appraisal process. Exhibit 1 lays out the subject property information. Exhibit 2, the sales study, shows the area in the study is all seasonal access in Pinelock Sun. Page 5 of Exhibit 2 shows that the assessor's office is 91-92% of assessed to sales ratio. Exhibit 3 page 1 is sales analysis, taking sales off exhibit 2 page 10; sales 6, 10, 11, and 12, and comparing them to the sales price per square foot since they bracket the subject in square footage. The comparable sales square foot price is between \$200-\$300. Using the same process, the value per square foot of the subject property is \$216. Land sales, exhibit 3 page 1, the base acre is valued at \$124,000. Since the subject property is .59 acres and is valued at \$104,500. No adjustments to the subject property, Comparable sales 3, and 6 have adjustments. Sales 1, 2, 4, and 5 have no topography adjustments.

The board has determined that the assessor's value is upheld. The sales provided to support the value proved that the assessed value is in line with the market. 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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