

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

Property Owner: Patrick Bufi  
Parcel Number(s): 20954  
Assessment Year: 2022 Petition Number: BE-220115  
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>168,640</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>366,290</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>534,930</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>168,640</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>366,290</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>534,930</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 Patrick Bufi.

The appellant stated that they have been in the house since 2020, the value went up \$99,260. He feels the assessments are too frequent and too excessive.

The appraiser stated that the home in the grassland neighborhood, 1,968 square feet, built in 2005. The market report has 49 sales and the median assessed to sales ratio is 91%. He stated that the property does have a frozen value of \$435,670. The subject property was purchased in 2020 for \$475,000. Sales 2, 3, 13, 14, 23, 29, 31, and 37 are all double sales that show an increase 24-54% in sales price. Sale 19 is of similar size, year, and condition of the subject property and the assessor's office assessed it at 73% of what it sold for.

Jessica Hutchinson asked about the unexpected repairs the appellant said they had, he stated that the back main line of the sprinkler broke. The front porch sunk from a broken sprinkler pipe.

The board has determined that the assessor's valuation has been sustained. The market sales in the Grasslands neighborhood support the subject properties assessed value. 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)