

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

Property Owner: Testamentary Trust of Jerry Mayne McMeans  
Parcel Number(s): 958177  
Assessment Year: 2022 Petition Number: BE-220117  
Date(s) of Hearing: 10/05/2022

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>176,240</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>316,780</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>493,020</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>176,240</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>316,780</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>493,020</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 October 5, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, the appellant was not present.

BE-220117, BE-220118, and BE-220119 were all heard together.

The appraiser stated with BE-220117, the McMeans homesite. The home is 1,741 square feet built in 1880. Other notable building on the property is a 728 square foot detached garage, and a 5,840 square foot utility building. He did visit the property earlier this year for destroyed property where they did remove a large hay covering, it was removed in time of the notice. He referenced the appellants notes about the mistake on the map the appraiser submitted, exhibit 1, the parcel numbers are missed labels. Exhibit 2, the market report for the area, the median ratio of assessed to sale was 87%. Page 6 of exhibit 2 shows that lower homes are being valued at a lower ratio, nothing in that age is being overvalued in the report. Exhibit 3 is the last years market report that shows a home of similar age still falling under 100% of the ratio. Mr. Norton went over Exhibit 4, the double sales. The only physical change from the record from last year is just the hay cover being destroyed, all other increases were market driven.

Ann Shaw asked if the foundation is still in good condition due to age, the assessor's office has the home in good quality and good condition. There is some deferred maintenance.

Mr. Norton stated that BE-220118 is an irregular shaped vacant lot north of the home site. The appellant thinks that because there isn't developed access it should be adjusted. It is taken into account, and it is being valued as additional acreage, it is a less aggressive way to value the property. It is being valued as additional land part of the McMeans property overall, any other way would value it would likely increase the value. It is mostly range land that is creek irrigated. It breaks down to \$1459 per acre. Mr. Norton went over the market report for the Sage Hills area. The average of exhibit 3 is about \$3500 per acre, they are all range land sales. One acre in each of the sales in exhibit 3 is valued as a homesite.

Mr. Norton stated the BE-220119 is a secondary home on the McMeans property, he believes it is a rental. It is a single-story home built in 1930, 885 square feet, low quality, and fair condition. Other building of note are a detached garage and a 6,776 square foot barn. All the

building on the property are average or below construction with a fair condition, everything has deferred maintenance but is all in usable condition. There were 65 sales for the market report in this area. The median ratio is 87%. Page 6 exhibit 2 shoes the ratio being much lower on older homes, they aren't being overvalued.

Ann Shaw noted that the appellants chief complaint is the increase in value when no improvements were done to the property. Mr. Norton explained that it is a cost approach that is based on market sales, it is common to see a change year to year. Exhibit 3 is the list of double sales which show the increase in the market. There has been no physical changed to the property since the last inspection.

The board has determined that the assessor's value is to be upheld. The market has increased and that is the reason for the increase in value to the improvements, not that there was a physical change to the improvement itself. The sales data supports the value. The board voted 3-0.

Dated this 22nd day of November, (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](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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