

Order of the Kittitas County
Board of Equalization

Property Owner: Stephen Chalmers
Parcel Number(s): 848033
Assessment Year: 2022 Petition Number: BE-220178
Date(s) of Hearing: 10/27/2022

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>83,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>146,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>230,370</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>83,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>146,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>230,370</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 27, 2022. Those present: Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Stephen Chalmers.

The appellant stated that the evaluation seems high. Where the home is located, dog town is not truly comparable to the other properties in the city of Ellensburg. The neighboring parcel has many animals that would affect the resale of the subject. He referenced the assessors' submitted sales.

The appraiser stated that the subject property is an 899 square foot home built in 1930 with a 704 square shop/garage, the parcel is .137 acres. The home is 1.5 quality and in average condition. The quality of the home would be the biggest cause of the increased value. There is no significant data to subject an unappealing neighbor to affect the value of a subject. Mr. Norton went over the appellant's submitted comparable properties, his submitted comparable properties, sales report, and other submitted material.

The Board voted 2-0 to uphold the Assessed Value. The sales evidence provided by the Assessor's office shows a clear upward trend in sales of homes of the type and quality like the subject property, including sales in the immediate neighborhood.

Dated this 14 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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