

Order of the Kittitas County
Board of Equalization

Property Owner: Ahmid Salim
Parcel Number(s): 736334
Assessment Year: 2022 Petition Number: BE-220199
Date(s) of Hearing: 09/30/2022

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> 178,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 34,100 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 212,100 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 178,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 19,500 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 197,500 </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 30, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, Appellant Ahmad Salim, and the Appellants Uncle.

The appraiser stated that it is a park model, which is hard to value. They are valued as manufactured housing. Looking at the sale price in 2020 it was \$99,000. The chief complaint from the appellant is the neighboring parcel is not well maintained. Mr. Jones went over his Exhibit 3, the sales study focusing on sales 1, 2, and sale 3. There aren't a lot of comparable on true park models.

The appellant asked if the assessors comparable properties are ones with wheels, they are all fixed to the ground now.

The appellant stated the dwelling is registered with the DMV as a vehicle. He referenced his letter he submitted with evidence. There should be depreciation on the improvements. For land, there should be a reduction based on the comparable properties he has submitted. The neighboring parcel is full of junk, and it effects his property value.

Jessica Hutchinson asked about the trailer, it is on a hitch with wheels and completely mobile. It was purchased in 2020 with the property, the actual age of the trailer is 1986. The land does have connections to water and power. It isn't a fixed hookup to the trailer. There is a pending application with L&I for the blue insignia.

The appraiser asked about the 2 comparable sales the appellant submitted, they are land and improvement estimates, not sales.

The board has determined that the value be reduced to \$197,500. The board reduced the improvement value based on the information provided by the petitioner. The improvements on the property are inferior to the comparable properties provided by the assessor's office. The board voted 3-0.

Dated this 11 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 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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