

Order of the Kittitas County
Board of Equalization

Property Owner: Adam Daub
Parcel Number(s): 841936
Assessment Year: 2022 Petition Number: BE-220203
Date(s) of Hearing: 10/14/2022

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>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>49,850</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>139,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>29,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>119,900</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 14, 2022. Those present: Ann Shaw, Jessica Hutchinson, Clerk Emily Smith, Appraiser Brad Melanson, and Appellant Adam Daub.

The appellant stated that he is appealing the improvement value. The improvement value has tripled. The only thing done was to raise the roof 3 feet to allow standing room in the sleeping loft and cleaned up due to a mouse infestation. His property does not have wintertime access, not even snowmobile, which also means fire and medical cant access it in winter. You could snowshoe or ski in. The comparable properties submitted by the assessor are inferior to his property due to access, size, and location.

Jessica Hutchinson asked if the property has water, power, and/or septic, no power but they have a generator, no septic, and a well that does have drinkable water. The cabin is less than 200 square feet.


The appraiser stated the difference between a low-cost cabin and a sleeping cabin. The subject is valued as a low-cost cabin with an attic area that is accessed by a ladder, and a small roof cover out back. The cabin was a sleeping cabin but due to conversations with the owner, it changed to a low-cost cabin. The assessor's office is about 92% of the assessed-to-sale ratio for cabins in this area. Access issues would be addressed in the land value. The main reason for the increase is due to the change in cabin type. The subject property has a food prep area, a wood stove, and plywood interior, insulated, and a sleeping loft that was expanded, so you could have extended stays. It is a quality 2 and condition 3.5. there are no major signs of deferred maintenance.

The appellant stated this building started as an RV shed in 1996, he pulled the RV out and closed in the sides. It has been in the same condition since 1996 until this last year he added 3 feet of wall and removed the mice.

The size and quality of the cabin in comparison to the other properties included in the study is inferior and the board has reduced the price per square foot accordingly. The board has determined that the improvement value should be reduced to \$29,900 and the land value remains at \$90,000 for a total value of \$119,900. The board voted 2-0.

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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