

Order of the Kittitas County
Board of Equalization

Property Owner: Stan Blazynski
 Parcel Number(s): 231933
 Assessment Year: 2022 Petition Number: BE-220217
 Date(s) of Hearing: 12/14/2022

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 type="checkbox"/> Land	\$	<u>124,440</u>
<input type="checkbox"/> Improvements	\$	<u>241,710</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>366,150</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>124,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>231,160</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>355,600</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 December 14, 2022. Those present: Ann Shaw, Jessica Hutchinson, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Stan Blazynski

The appellant stated that the appraiser visited the home after the hearing in November and said it is unfinished. He is appealing because the assumption was that it was finished. The home is the same as it was in 2021. The percent complete should be 85%. This correction should be retracted. Mr. Blazynski went over his submitted evidence. He can only put a small house. The restriction of the setbacks affects the value of the property. Traffic is intense in the intersection. There are local regulations that affect the use of the property. He feels the assessments of other properties shouldn't be used as comparables.

Ann Shaw asked what needs to be completed to make it complete, it is on A17 of his evidence packet; the porch, veneer, and the main door is temporary, no interior doors (8 of them), and no trim work anywhere in the house, bathroom needs closet, tile, window trim, and door. The plumbing is intact. There are no pantries in the home, attic access is just a hole in the ceiling, kitchen cabinet with no doors.

The appellant went through more of his submitted materials. The only way the home would sell is a cash offer. He went over his comparable properties. He believes the house is at 85% completion and not 100%. The assessor can't change his position if he said it is 100% complete. A brand new well cost \$10,000-15,000 depending on depth, his well is 110 feet deep and it is 100 years old, it shouldn't be valued as high as it is. Water needs an improvement to be brought to the surface. Every improvement should be valued the same.

The appraiser stated that notice of value for new construction. He met with the appellant after the last hearing and new values proposed by the assessor's office are land at \$124,440 and improvements at \$231,160 for a total of \$355,600, provided an allowance of 10K for unfinished items. The difference between the two years is that the permit has closed. There is nothing on the outside of the home to suggest it wasn't 100% complete. The quality 1.5, and the condition is 4.0. it is a 960-square-foot home. 11% functional adjustment on the pumphouse. Since it was a 2010 permit it is considered a 2011 build. He went over his market report, there were 49 sales in the area. Newer homes are being valued more accurately than older homes.

Ann Shaw asked once an occupancy permit is completed, how come it is considered different than a kitchen remodel? It would be a functional

adjustment that they would apply.

The appraiser went over submitted comparables from the appellant, only 3 are similar. Location and zoning are important. A23, 27, and 28 are similar in zoning. There is a 10% land shape adjustment to the subject for a total \$17,000. Not all water sources carry the same value. The septic is being valued as a usable septic for the home. The highest and best use for the subject is residential for 1 single family residence. Water source is deemed potable by public health. The appellants' treatment has worked. Trim and doors seem to be the only thing that isn't complete. The allowance is to finish outdoors and trim, they would check in revaluation next year if that is completed. If they are very elaborate finishes, it could affect the quality of the home, but with the quality rating now it is being accounted for.

The appellant asked which ones have building restrictions, it is just the market report it doesn't have restrictions listed. There is a value adjustment against the value of the land. With the size of the subject property, you might not see the whole model.

The appellant stated that a final inspection is not telling people that it is 100% complete. The assessor failed to deduct depreciation. He feels they are guessing on the price of the well and there is no proof of how they did it. Mass appraisal is not an appropriate way to value.

Ann Shaw asked how much cost to complete, the appellant said \$50,000.

The board has determined that the improvement value is reduced to \$231,160 and the land remains at \$124,440 for a total value of \$355,600 at the suggestion of the appraiser after his sight visit. The board suggests that the petitioner bring more current market sales data of comparable properties to support his argument of value. The Board voted 2-0.

Dated this 16 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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