

Order of the Kittitas County
Board of Equalization

Property Owner: William and Robyn Golden
Parcel Number(s): 952332
Assessment Year: 2017 Petition Number: BE-170023
Date(s) of Hearing: 3/21/18

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 | \$ | _____ |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>156,790</u> |
| <input type="checkbox"/> Minerals | \$ | _____ |
| <input type="checkbox"/> Personal Property | \$ | _____ |
| Total Value | \$ | <u>\$156,790</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------|
| <input type="checkbox"/> Land | \$ | _____ |
| <input type="checkbox"/> Improvements | \$ | _____ |
| <input type="checkbox"/> Minerals | \$ | _____ |
| <input type="checkbox"/> Personal Property | \$ | _____ |
| Total Value | \$ | _____ |

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 March 21, 2018. Those present: Chairman Jessica Hutchinson, Reta Hutchinson, Ann Shaw, Clerk Debbie Myers, Appraiser Anthony Clayton, and Appellants William and Robyn Golden.


Appellant William Golden said he wanted to know how they came up with the valuation amounts. He said they purchased their manufactured home in 1986 and they own the home but not the property it sits on. They pay rent on the property every month to the owners of Rosewood. He also said they read in the Daily Record that homes in the City of Ellensburg had increased in value by 10%, but their home increased about 28%, and that it is listed as average condition.

Appraiser Anthony Clayton said this is a 2,132 square foot home, and reviewed the comparable sales for the home. He said most of the comps are higher per square footage and the assessments could be increasing a bit next year as well. There was discussion on the quality and condition of the home. Appraiser Clayton said mobile home parks are specific and that's why the Assessors provided comparables in Rosewood, and the comps were all 2016 sales. Mr. Golden commented that newer homes were not very good quality.

The Board determined that the comparable sales used by the Assessor's Office are sufficient to uphold the assessed value of the subject property. Terms of the lease for the park do not have weight in determining the market value of the property. The Board of Equalization voted 3-0 to sustain the Assessor's Determination.

Dated this 22 day of March, (year) 2018


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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