

Order of the Kittitas County
Board of Equalization

Property Owner: Janis Mullen
Parcel Number(s): 517533
Assessment Year: 2017 Petition Number: BE-170047
Date(s) of Hearing: 4-5-18

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 checked="" type="checkbox"/> Land	\$	<u>56,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>87,420</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$143,420</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

The issue before the Board is the value of land/improvements


A hearing was held on April 5, 2018. Those attending: Chairman Jessica Hutchinson, Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Joel Ihrke. Appellant was not present..

The Board of Equalization reviewed the petition materials submitted by the Appellant.

Appraiser Joel Ihrke reviewed the exhibits and sales studies they provided. He explained how they measure their valuation model by using the sales approach and making adjustments. He said the charts show their model is working well. He said the home was built in 1940 and reviewed the square footage and comparable sales. He also said the model he used is accounting for age of the building.

The Board determined that the value of the subject property is true and fair market value as evidenced by the sales provided by the Assessor's Office. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 20th day of April, (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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