

Order of the Kittitas County

Board of Equalization

Property Owner: Jennifer & Michael Stephens

Parcel Number(s): 951055

Assessment Year: 2018 Petition Number: BE-180015

Date(s) of Hearing: 11-29-18

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>47,900</u>     |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>198,170</u>    |
| <input type="checkbox"/> Minerals                | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>          </u> |
| Total Value                                      | \$ | <u>\$246,070</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 assessed value of land/improvements

A hearing was held on November 29, 2018. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Kyle Norton. Appellant was not present.

The Board of Equalization reviewed the materials supplied by the Appellant.

Appraiser Kyle Norton reviewed the comparable sales provided and said the Appellant suggested the value of the home be decreased, but the sales in the area show the values as increasing. He said the model they used is performing at 92.8%.

The Appellant asserts that the value of the home has decreased since they purchased the home in 2016. However, the sales provided by the Assessor's office-in particular the double sale of a similar home (Assessor's list sale #312) and immediately adjacent sale (Assessor's list sale #311)-prove the increase in the market value for the neighborhood. The Board of Equalization voted 3-0 to sustain the Assessor's value..

Dated this 6<sup>th</sup> day of December, (year) 2018

Ann Shaw  
Chairperson's Signature

Debbie Myers  
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](http://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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706.  
Teletype (TTY) users use the Washington Relay Service by calling 711.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)