

Order of the Kittitas County
Board of Equalization

Property Owner: Bradley & Carla Berg
Parcel Number(s): 21534
Assessment Year: 2018 Petition Number: BE-180017
Date(s) of Hearing: 11-27-18

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>179,810</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$179,810</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 27, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Anthony Clayton. Appellant Carl Nelson was not present.

The Board of Equalization reviewed the materials which the Appellants submitted.

Appraiser Anthony Clayton said the property is lot 104 in Tumble Creek in Suncadia, off the driving range of Tumble Creek Golf Course. He reviewed comparable sales in Suncadia, and said some of them differ in views, or location but aren't that much different after the adjustments for view and location. Ann Shaw asked if there were any issues with this lot to consider. Mr. Clayton compared it with another lot on a driving range which sold for \$212,000 and said there wasn't that much difference, maybe the view.

The Board of Equalization determined that the Assessor's valuation be sustained. The comparable sale properties presented by the Assessor's representative support the value of \$179,000. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 6th day of December, (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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