

**Order of the Kittitas County
Board of Equalization**

Property Owner: Tracy Howard
 Parcel Number(s): 153135
 Assessment Year: 2018 Petition Number: BE-180032
 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 type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 3,410 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$3,410 </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 said the subject is a 1967 manufactured home built by Skyline, located in a mobile home park on Wilson Creek road. He said the quality is listed as low with fair condition and commented that there are some issues with the home. He reviewed the information and exhibits provided, and current market trends. He listed the RCW which requires them to value at 100% of market value.

The Appellant explained the poor condition of the home and asserts that the value of a mobile home should not increase. However, the Assessor's representative stated that they do have the home listed as poor quality, and that the sale of the subject property in March of 2018 for \$4,000 supports the current assessed value of \$3,410. The Board of Equalization voted 3-0 to sustain the Assessor's value..

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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REV 64 0058 (5/25/2017)