

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

Property Owner: Knudson, Robert  
Parcel Number(s): 168134  
Assessment Year: 2019 Petition Number: BE 190028  
Date(s) of Hearing: 11-26-19

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>47,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>101,370</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>148,970</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>47,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>101,370</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>148,970</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 November 26<sup>th</sup>, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch and Assessor Mike Hougardy. No one present for Appellant.

The Assessor stated this parcel is in the red zone. The Appellant was making their argument based on one sale that is not comparable because it was a large acreage sale, where this parcel is not. There was a similar sale in Sun East, 10 acres with a cabin, no water access or septic that sold for over 200,000. Lowest sales in red zone areas sell for 721 per acre.

The Board of Equalization has decided due to lack of comparable sales to suggest otherwise, the Board voted 3-0 to uphold the Assessor's value.

Dated this 20 day of December, (year) 2019

  
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](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.