

Order of the Kittitas County
Board of Equalization

Property Owner: Farrer, Donald
Parcel Number(s): 295335
Assessment Year: 2019 Petition Number: BE190142
Date(s) of Hearing: _12-5-2019

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>57,150</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>115,940</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>173,090</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>57,150</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>69,940</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>127,090</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 December 5th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant representatives Tony and Karen Kelly via telephone conference.

Appellant representative stated the property is only 3.23 acres not 3.4 acres as the Assessor's Office states. There are 2 easements throughout the property which reduce the value. There is an open pit mine next door which also brings down value. There was a private appraisal done in May 2019 with a value of \$85,000. In January 2014 renter fraud occurred on the property, renters vacated the property, under reported use of electricity, KC PUD came out in error and disconnected the power, wells and pipes froze including the toilet needs fixing and repairs. Currently used as recreational property, could be rented out but is not. There have been upgrades made since the pipes froze. Appellant states HWY 97 is a scenic by-way, 120ft right of way, and the front half of property is not able to be occupied. Only a small part of the property is buildable. Encompas recorded the acreage change; Appraiser says it has not been updated in the Assessor's office.

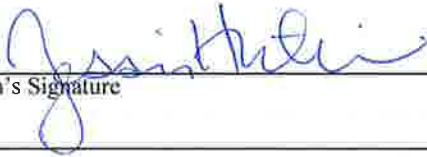
Appraiser Dana Glenn, stated 3.43 acres, if it is different the survey the Appellant had done needs to be reviewed. The property has a 1979 double wide mobile home, which is functional from outside. 2400 sq. /ft. roof cover to protect it from the elements. Conducted sales study on double wide manufactured homes, developed the model from the sales study. Market shows the model has been appraising at 91%. Statistically the property is not over assessed.

Appellant reviewed the list of homes sold in and around Roslyn/Cle Elum in towns, stated the subject property is 13 miles from town. The roof is there to protect from the snow load, there is a lot of snow-pack in the winter as the property is in the throat of Blewett Pass.

Appraiser says the comparables are both rural and city sales that are only permitted to have 1 bed and 1 bath, same as the subject property.

The Board of Equalization determined the subject property is still dealing with damage issues stemming from an unfortunate renter a few years ago. The improvements on the property are inferior to many of the comparable sales provided by the Assessor's office. The Board voted 3-0 to reduce the value of the improvements to \$69,940 for a total value of \$127,090.

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 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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