

Order of the     Kittitas     County

Board of Equalization

Property Owner:     Tillman, Torrance    

Parcel Number(s):     905134    

Assessment Year:     2019    

Petition Number:     BE-190143    

Date(s) of Hearing:     1-16-2020    

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>    60,820    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    91,030    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    151,850    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    60,820    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    91,030    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    151,850    </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

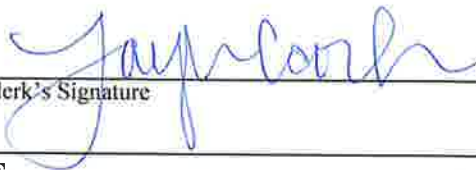
A hearing was held on January 16<sup>th</sup>, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, and Appraiser Dana Glenn. No one present for the Appellant.

Appraiser Dana Glenn stated that the subject property is on Vantage Highway on a 4 acre parcel, the home is a 24 x 64 double wide manufactured home. The Appellant did not provide evidence to support his case. The Appraiser points to the sales study of manufactured homes on land, the ratio is performing at 91% for this type of property which shows that they are not over assessing this parcel.

The Board of Equalization has decided that absent any evidence or comparable sales from the Appellant to suggest a lower value, the Board voted 3-0 to uphold the Assessor's Value.

Dated this     21     day of     January    , (year)     2020    

  
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.

Teletype (TTY) users use the Washington Relay Service by calling 711.

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

REV 64 0058 (5/25/2017)