

Order of the     Kittitas     County

Board of Equalization

Property Owner:     Bangs, Susan      
Parcel Number(s):     649433      
Assessment Year:     2019     Petition Number:     Be-190145      
Date(s) of Hearing:     1-6-2020    

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>    49,140    </u>       |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>    121,890    </u>      |
| <input type="checkbox"/> Minerals                | \$ | <u>                    </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                    </u> |
| Total Value                                      | \$ | <u>    171,030    </u>      |

**BOE True and Fair Value Determination**

|  |    |                             |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land         | \$ | <u>    49,140    </u>       |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>    121,890    </u>      |
| <input type="checkbox"/> Minerals                | \$ | <u>                    </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                    </u> |
| Total Value                                      | \$ | <u>    171,030    </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 6<sup>th</sup>, 2020. Those present: Chair Jessica Hutchinson, Vice Cahir Ann Shaw, Josh Cox, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Susan Bangs.

The Appellant stated the Condition of the home was not ideal. The roof has a temporary repair, but still has bad leaks, the roof needs to be completely replaced. The Appellant was surprised there were that many comparable sales because the home is unique. There is quite a range in sale prices for the comparable sales.

Assessor, Mike Hougardy explains how the County values property, i.e. quality, condition, and acreage. Data gets entered in a program which gives a baseline for values. Those values are then compared to sales in the area, that produces the sales ratio for the area. This home is a quality level 1, condition level 2, and is compared to like properties. There is an adjustment on land value in place for proximity to the Freeway.

The Board of Equalization has decided that absent comparable sales from the Appellant, the Board voted 3-0 to uphold the Assessor's value.

Dated this     15     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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

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

REV 64 0058 (5/25/2017)