

Order of the Kittitas County

Board of Equalization

Property Owner: Grasher, Jerry  
Parcel Number(s): 21147  
Assessment Year: 2019 Petition Number: BE-190146  
Date(s) of Hearing: 1-21-2020

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**

Land \$ 111,960  
 Improvements \$ 306,490  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ 418,450

**BOE True and Fair Value Determination**

Land \$ 111,960  
 Improvements \$ 282,780  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ 394,740

This decision is based on our finding that:

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

A hearing was held January 21st, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Jerry Grasher.

Appellant states the neighboring property floods so he built his property up higher to avoid possible flooding. Sealant on the siding of the home is failing. Mold on the trim, because it is natural wood. The roofing doesn't overhang, which causes the molding. bathroom wood also has mold problems. The French doors open backwards, the kitchen floor is not waterproof, and all the faucets leak. Countertops seams are affected by water and are de-sealing. There are electrical circuits that are dead, there is wrong wiring in the ceiling in the attic. Garage lights do not work. The Appellant built the home by himself 12 years ago.

Mike, there may be some condition issues the Assessor's Office may need to address. The home is in current re-valuation cycle, and will be physically inspected this year, the last inspection was 2016. Condition was 3.5 (average/good) in 2016. Currently at average quality as well. even with a lower condition/quality level the sales in the area are still in support the assessed value. The average sale price \$231sq/ft for the sales the Assessor picked out as the most comparable. This parcel is 16.99 acres.

The Board of Equalization has determined that the subject property's condition warrants a lower quality and condition rating compared with sales in the market area. The Board voted 3-0 to reduce the improvement value to \$282,780 for a total value of \$394,740.

Dated this 29 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.

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