

Order of the     Kittitas     County

Board of Equalization

Property Owner:     Klampher, Michael    

Parcel Number(s):     771733    

Assessment Year:     2019    

Petition Number:     BE-190158    

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>    42,500    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    67,180    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    109,680    </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>    42,500    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    67,180    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    109,680    </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 16th, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Michael Klampher.

The Appellant points to the list of comparable sales, he says that none of the comparables have the same issues as his property. His property has water damage, plumbing problems, and foundation settling issues. The home is a double wide manufactured home, manufactured homes do not appreciate in value, this one is 40 years old. There are several issues with the subject property, Appellant states that there are issues regarding neighboring properties. The land had increased in value as well, not contesting that increase, just contesting the increase on the 40-year-old manufactured home. The Appellant states that his assessment of fair and true value would be 98,000. This property was purchased in August of 2018.

Dana Glenn, Appraiser did do a physical inspection of the property after notice of the condition issues. The Appellant was sent a correction notice in September 19 to account for the condition issues the Appellant has brought up. The Appraiser points to the comparable sales. The ratio for this parcel type is performing at 91%, comparable sales are from the same neighborhood as the subject property. The value reflects the market. the value should be sustained.

Appellant points again to the bad neighborhood, and the fact that manufactured homes do not appreciate in value.

The Board of Equalization has decided that the Assessor's Office has enough comparable sales—including the sale of the subject property in 2018—within the subject neighborhood to support the value. The Board voted 3-0 to uphold the value.

Dated this     21     day of     January    , (year)     2020    

    Jessica Hutchinson    

    Taylor Crouch

**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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