

Order of the Kittitas County

Board of Equalization

Property Owner: Sparks, Rodger

Parcel Number(s): 15560

Assessment Year: 2019 Petition Number: BE-190162

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

<input checked="" type="checkbox"/> Land	\$	<u>162,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>160,290</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>322,330</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>162,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>160,290</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>322,330</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 21, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy. No one present for the appellant.

Assessor, Mike Hougardy stated the appellant submitted income statement for the property. Property is an apartment utility building on 12 acres. Does not use the income approach on the property. The rental agreement does not reflect true market rent. There was an increase in value to due a policy change for garage apartments/ bonus rooms. Market shows that these sell as small homes. 2.5 condition and quality level for the home. Sales provided are similar in square footage and quality. Sales study supports the current assessed value. The subject property is unique in that it is small. Sales ratio for the market area is performing at 90% which shows the area is not being over-assessed.

The Board of Equalization has determined that the income approach to value is not appropriate for this property. The comparable sales in the area support the Assessor's Value and the Board voted 3-0 to uphold the Assessor's Value.

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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