

Order of the Kittitas County

Board of Equalization

Property Owner: Allenbaugh, William

Parcel Number(s): 289333

Assessment Year: 2019

Petition Number: BE190163

Date(s) of Hearing: 1-29-2020

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>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>300,780</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>385,780</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>300,780</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>385,780</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 29th, 2020. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant William Allenbaugh. Josh Cox entered the hearing at 9:22am.

The Appellant, William Allenbaugh stated there was a problem was when the appraiser came, he was not home, wife would allow access to the property and received a 120k increase. when the average increase from neighboring properties was closer to 80k increase. The Appellant researched the neighboring properties. He thinks the value should be closer to his neighboring property and the neighbor has more extensive updates to the home. The Appellant asks Assessor Mike Hougardy clarifying questions on the roles of the BOE and the entire assessment process. Mike Hougardy, Assessor explains this whole process to the Appellant. Assessor explains that the increase was over a 6-year period, not a one-year increase. There was a lag in the Assessment values is being brought back up to current market values. The current county sales ratio is performing at 88%.

Appellant states the term improvements is misleading, there are not that many outbuildings on the property. Assessor has 2 utility buildings and 2 loafing sheds, appellant states he only has 3 outbuildings and one of them is portable. Assessor explains that if something would be left on the property during a sale, then an item is considered non-portable.

Assessor, Mike Hougardy points to the list of comparable sales, with note to the Strande Road sale as not being the best comparable because the condition/quality are lower than the subject.

The Board of Equalization has decided due to the absence of comparable sales from the appellant to suggest a lower value, the Board voted 3-0 to uphold the Assessor's Value.

Dated this 3 day of February, (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 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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REV 64 0058 (5/25/2017)