

Order of the Kittitas County

Board of Equalization

Property Owner: Kaasa, Glennajean

Parcel Number(s): 207334

Assessment Year: 2019

Petition Number: BE-190165

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>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>105,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>105,700</u>

This decision is based on our finding that:

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

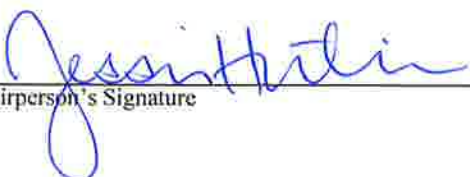
A hearing was held on January 16th, 2020. Those present: Chair Jessica Hutchinson, Vice chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Glennajean Kaasa.

The Appellant Glennajean stated the land value increased 50% in one year, the Appellant has lived at the subject property since 1987. Appellant states there are black spots on the home from fire retardant. On the property description it is listed there are two outbuildings on the property. There is only one outbuilding on the property since the purchase date. There is significant damage to the home, it is 19 years old. Subject property is Sunlight Waters. There are neighboring lots that are larger and have better quality buildings that have sold for more than the value given to the subject property. There is not been any improvement to the property.

Dana Glenn, Appraiser states this is a 2001 24x40 manufactured home in fair condition. The sales study supports the given values. He states that the values have increased as the markets have increased. The general market has really increased in the subject property location. The water rights have changed for the area recently which have increased values.

The Board of Equalization has decided that although the home has some repairs needed, the Board determines that the Assessor has used appropriate comparable sales in similar contrition and condition to reach a fair market value. The Board voted 3-0 to uphold the value.

Dated this 21 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 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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