

Order of the Kittitas County

Board of Equalization

Property Owner: Ranschau, Constance

Parcel Number(s): 053136

Assessment Year: 2019 Petition Number: BE-190169

Date(s) of Hearing: 1/23/2020

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>80,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>274,690</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>80,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>274,690</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 23rd, 2020. those present: Vice Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Constance Ranschau.

The Appellant stated the assessed value increased 40% and there has not been any work done on the property. Appellant has been gone from the property for 13 years. The home is a manufactured home from 2001. The assessment report doesn't make sense because there were no comparable manufactured homes listed in the sales. Neighboring properties are on the lower price range. Built a garage type building on the property. Appellant stated she went to realtors.com and the assessment was 264,000 on the website. There were 180 homes sold in Cle Elum last year. The median range for homes sold in Cle Elum was 450,000, developers have built very expensive homes in the area and it is not supportive of the smaller less expensive homes because the market is higher due to higher home values. Suncadia is dis-franchising the area. The Appellant confirms that the property sheet is an accurate. No improvements done to the home since the purchase day.

Appraiser Dana Glenn stated this is a 3.12-acre parcel with a manufactured home built in 2001 1512 sq/ft. there is a 24x36 garage, with an apartment under construction on the property currently. Sales report for manufactured homes on land, the ratio is performing at 91%. Property is in a desirable area, close to town, considered entry level housing. Sales study supports the value. Appraiser suggests the value should be sustained.

The Board of Equalization has determined that the assessed value be sustained. The comparable properties provided by the Assessor's Office representative supported the value given to the property and improvements. The Board voted 3-0 to sustain the assessed value.

Dated this 30 day of January, (year) 2020

Ann Shaw
Chairperson's Signature

Jay E. Corbin
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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