

Order of the Kittitas County

Board of Equalization

Property Owner: Gobroski, Peter

Parcel Number(s): 127334

Assessment Year: 2019

Petition Number: BE190190

Date(s) of Hearing: 1-30-2020

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>6,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>29,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>29,400</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 30th, 2020. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, and Appraiser Dana Glenn. No one present for the Appellant.

Appraiser Dana Glenn states this parcel is located within Sunlight Waters, 0.3 acres on Twin Lakes Road in Cle Elum. The parcel has a slope but also has a view. Appraiser used depreciated Marshall and Swift cost approach on the two storage buildings on site. The assessed value is within the sales range for similar parcels. Sales study for the market area supports the assessed value.

The Board of Equalization has decided that absent any comparable sales to suggest a lower value, the Board voted 4-0 to uphold the Assessor's value.

Dated this 27 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.

Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)