

Order of the Kittitas County
Board of Equalization

Property Owner: Daniel Sherley
Parcel Number(s): 532633
Assessment Year: 2020 Petition Number: BE-200001
Date(s) of Hearing: 2-4-21

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> 80,500 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 344,550 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 425,050 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 80,500 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 344,550 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 425,050 </u>

This decision is based on our finding that:

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

A virtual hearing was held February 4, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, and Appraiser Kyle Norton. The Appellant was not present.

Appraiser Kyle Norton said the subject is a single family residence on 1.9 acres, 2,623 sq/ft home built in 1915. Average/good quality and condition. Misc. outbuildings, livestock type buildings with a larger storage building. There were 47 sales in the market sales study, average at 93% for the area. After looking at petitioners appraisal, the assessor's office, all bathrooms had been remodeled, updated appliances, heating and water, new windows and insulated. Their appraisal combines the two parcels owned. Appraised separately in the Assessor's Office. Comparables listed in appraisal, 2 were 2020 sales so should not be used. Assessed value average was 93% of her comparables. Price per sq/ft for the subject is in line with the sales.

The Board of Equalization has determined that the assessor's valuation be sustained. There was some discussion about reduction in value for the non-permanent small outbuildings but the board did not have concrete information on what value was given to these outbuildings and did not make a change in value based on the lack of information provided. The Board also reviewed the comparable properties included in the 2019 appraisal provided by the petitioner and the price per square foot supported the value given by the assessor's office.

Dated this 20th day of February , (year) 2021


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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