

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Delmont Askegard  
Parcel Number(s): 696535  
Assessment Year: 2020 Petition Number: BE-200010  
Date(s) of Hearing: 1-19-21

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>19,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>111,600</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>19,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>111,600</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 January 19<sup>th</sup>, 2021. Those present: Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Josh Cox, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Delmont Askegard.

The Appellant spoke with other owners and they have not had the same percentage of increase. The Appellant does not agree his property should double in value. The property was built by the Appellant. There is a generator on the property and water but one cannot drink the water. It is pumped from Lost Lake, the neighbors needed irrigation, and now there is too much natural chlorine in it to drink. They need to bring potable water in when they visit the cabin. It is still listed as a community water system, group A water system. He stated the water comes out of the ground too chlorinated. They used to pull water from the lake, but now the water is getting contaminated.

Dana Glenn, Appraiser stated this is a 424 sq/ft cabin in a plat with a community water system. He presented exhibits and photos of the cabin, there are a few out buildings. He used the subject compared to other properties, and the range of sales. The market for recreational cabins has been very active and they have been selling well. Valued at 216 per sq/ft. Comparables are at a higher value per sq/ft. Believes it would sell for the value, and should be sustained. There was an increase among cabins county wide.

The Board of Equalization voted 3-0 to uphold the Assessor's value. The Board relies heavily on sales of comparable properties to determine a property's value. The issue of potable water is concerning, but without concrete evidence that the water is unusable the Board cannot make adjustments for the issue.

Dated this 9<sup>th</sup> 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](http://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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