

Order of the Kittitas County

Board of Equalization

Property Owner: Cindy Shope
Parcel Number(s): 451635
Assessment Year: 2020 Petition Number: BE-200027
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> 20,730 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 16,250 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,980 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 20,730 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 3,530 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 24,260 </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 19th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Josh Cox, Clerk, Taylor Crouch, and Appraiser Dana Glenn. The Appellant was not present.

Dana Glenn stated this property has dived ownership, so the current appeal is only dealing with 1/2 of the value. It is not a well maintained property, with deferred maintenance. Sales used are along the same quality/condition. No seasonal access. Wanted to maintain equal values for both halves of the owners. Owner was sent a settlement form but would not sign because she thought that the improvements should be valued at \$0.

The Board of Equalization voted 3-0 to reduce the value of the improvements to that of a storage building. The condition of the cabin is in such disrepair that the building should not be considered a liveable or usable dwelling, as evidenced by the pictures and testimony of the appellant.

Dated this 9th day of February , (year) 2021

 Jessica Hutchinson
Chairperson's Signature

 Taylor Crouch
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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REV 64 0058 (5/25/2017)