

Order of the Kittitas County
Board of Equalization

Property Owner: Andrew Thomas
Parcel Number(s): 735333
Assessment Year: 2020 Petition Number: BE-200057
Date(s) of Hearing: 1-11-21

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>123,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>616,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>740,650</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>123,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>579,975</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>703,825</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 11th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk, Taylor Crouch, and Appraiser Brad Melanson, the Appellant was not present.

Brad Melanson, Appraiser overviewed the subject property build up, map, field review, photos and market analysis. With the comparable sales provided, all the sales were older because the subject property is unique. Subject is assessed at a lower price per sq/ft compared to the sales provided. The appraisal was done for refinancing. The appraisal the Appellant had done was lower than the Assessor's Office appraisal. The model used seems to perform accurately.

The Board of Equalization has determined that the assessed value be reduced to \$703,825. Although the assessor's model is a good tool for determining value, this property has unique qualities and has not been updated to current trends. These factors make this home an outlier to the comparable properties considered in this valuation. The Board has determined that the improvement value of the home be reduced to \$579,975 and the land value remain unchanged at \$123,850. The Board voted 3-0 to overrule the assessor's determination.

Dated this 4th 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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REV 64 0058 (5/25/2017)