

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

Property Owner: Sharon Fitzsimmons  
Parcel Number(s): 815933  
Assessment Year: 2020 Petition Number: BE-200059  
Date(s) of Hearing: 1-27-21

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>45,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>154,740</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>200,140</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>45,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>154,740</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>200,140</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 27<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, and Appraiser Danny Rominger, the Appellant was not present.

The Appraiser stated there are two parcels one has the primary residence and the second parcel has 3 residences; 2 houses and a manufactured home. Both parcels are currently assessed below market value for Thorp Proper, which is the area of the subject property. Appellant's main concern is the proximity to the railroad, near 2nd street crossing. Mr. Rominger went to the parcels to see the property and some adjustments were made to improvement value. Land value should be sustained. He experienced the train whistle when he was there. He then looked at other properties near the railroads and there was no justification for an adjustment found. The other dwellings are rentals, 2/3 occupied currently. The last one has been occupied before. The dwellings are older, but that is accounted for in depreciation. Used the cost approach because of the rental properties.

The Board of Equalization has determined that the assessor's value be upheld. The Board considered the proximity to the railroad but did not find sales evidence to adjust the market value based on this concern. The Board believes that the appraiser has adjusted appropriately for the condition and age of the improvements. The reported sales support the assessed value. The Board voted 3-0 to uphold the value.

Dated this 9<sup>th</sup> day of February, (year) 2021

Ann Shaw  
Chairperson's Signature

Jayla Crouch  
Clerk's Signature

<b>NOTICE</b>
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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