

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

Property Owner: Thomas Mulligan  
Parcel Number(s): 739336  
Assessment Year: 2020 Petition Number: BE-200061  
Date(s) of Hearing: 2-2-21

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>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>484,620</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>569,620</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>435,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>520,000</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 2, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Evan Jones, and Appellant Tom Mulligan.

The Appellant stated that the value had increased by 42% and that usually the assessed value is lower than market value, but the appellant does not think he can get the assessed value if he were to sell. Property is a 2,000 sq/ft home built in 1995. There is a 0.9 mile logging road, up a very steep hill, no access via 2 wheel drive, and no access in winter unless by a snowmobile type vehicle. He does not see the value for \$500,000. Structure of the property is on 2 acres, with 40 acre total, other 38 acres are in forest and range. There is an area covenant that says the smallest a parcel can be subdivided is 40 acres. There are 78 acres below the property that are undeveloped, surrounding acres were logged in the 90's and never replanted, so it is all wild vegetation.

Appraiser Evan Jones gave a breakdown of the property, base value of 85,000 for the land. Access adjustment of -15,000 and terrain -15,000 but a view adjustment for +30,000. The home is in fair quality, good condition. There are amenities on the property which add value. There is another living space above the garage, quality on that is low/fair. Fully finished interior, has electricity and one plumbing fixture. There are miscellaneous improvements on the property. The Appraiser then went through comparable sales, pointed specifically to sale 10, as it has the same type of outbuildings and main home.

Appellant disputes the comparable, Appraiser says that the Appellant's second home adds value. Appellant says that the second living space is not insulated for year round occupancy, there is no water in the winter.

The Board of Equalization has reduced the value of the improvements to \$435,000 and sustained the land value at \$85,000. The comparable properties and access limitations to this property support the change in value. The Board voted 3-0 to reduce the value.

Dated this 20<sup>th</sup> day of February, (year) 2021

Chairperson's Signature

*AM Strada*

Clerk's Signature

*Jayla Croch*

**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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