

Order of the Kittitas County
Board of Equalization

Property Owner: James Ruckle
Parcel Number(s): 245835
Assessment Year: 2020 Petition Number: BE-200066
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>50,300</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>60,130</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>110,430</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>50,300</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>57,130</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>107,430</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, Appraiser Dana Glenn, and Appellant James Ruckle.

The Appellant stated there was some info inaccurate, exhibit 3, said 2000 year built, but the building was built in 1985. He purchased the property in 2004, the shed is listed that it was built in 2005, but it was already there when purchased. Building value had decreased in the past 2 years, then a large increase for this year. Large increase in 2007, and in 2013. This is a rustic cabin, with no water, no power, limited access, wood burning stove for heat. He has to use 3.5 miles of forest service road during the winter. He does not see the increase for the one year values.

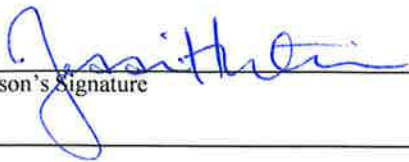
Dana Glenn, Appraiser stated this cabin has 2 levels and a storage building. Comparable sales have all seasonal access. Overall price per sq/ft shows that the subject is assessed at a lower value. There were no sales under \$100,000. Property should sell for this amount and he asked the value be sustained.

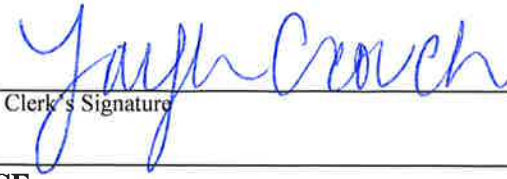
Jessica Hutchinson asked about the year built discrepancy and if that would affect the value. When updated, Mr.Glenn stated it made about a \$3,000 difference.

Mr. Ruckle asked again why the value went down for two years, then went up? The Assessor's are using a new model now to factor in the depreciation.

During the course of the hearing, it was determined that the year built of the cabin is incorrectly documented in the Assessor's system. The Board of Equalization voted to reduce the value of the improvements by \$3000, according to the appraiser's estimated valuation of the discrepancy. The Board voted 3-0 to overrule the Assessor's value.

Dated this 9th 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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