

Order of the Kittitas County
Board of Equalization

Property Owner: Simon Simunek
Parcel Number(s): 031534
Assessment Year: 2020 Petition Number: BE-200069
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>57,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>204,530</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>262,030</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>57,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>204,530</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>262,030</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 27th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Danny Rominger, and Appriaser Kyle Norton. The Appellant was not present.

Appraiser Kyle Norton stated this is a 970 sq/ft home and has a 574 sq/ft home as secondary residence. Both homes are at low/fair quality homes, they were built in 1920. There is a good amount of comparable sales for this parcel. Market area is at 94% of market value. Appraiser points to sales 2, 3, 6, 15 as a good comparables. No sales were over assessed for the subject's, quality/condition.

The Board of Equalization has determined that the assessor's valuation is upheld. The petitioner did not provide convincing evidence to support a change in value. If there is an encumbrance on the water availability this needs to be brought to the attention of the assessors office. The Board voted 3-0 to uphold the value.

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

Ann Shaw
Chairperson's Signature

Jay 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)