

Order of the Kittitas County
Board of Equalization

Property Owner: Simon Simunek
Parcel Number(s): 907234
Assessment Year: 2020 Petition Number: BE-200070
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>35,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>35,200</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>35,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>35,200</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.

Appriaser Danny Rominger stated these parcels are located in Sunlight waters. There are a significant number of sales for the area, so all sales are in very close proximity to the subject property, and very comparable in their characteristics. When the Appellant purchased the property, it was unique because they purchased 2 parcels from 2 buyers for a lower rate from both sellers. The Market area is currently being assessed under 90% for assessed values currently. Jen Hoyt asked about water access on the parcels, Mr. Rominger said that this development area was never meant to be lived in year round, he does recognize that the water system is overloaded currently. He says that the lots may be dry currently, but that Sunlight waters is trying to mitigate that.

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


Chairperson's Signature


Clerk's Signature

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| 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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