

Order of the Kittitas County
Board of Equalization

Property Owner: Joshua Johnson
Parcel Number(s): 366834
Assessment Year: 2020 Petition Number: BE-200090
Date(s) of Hearing: 2-18-21

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>52,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>63,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>116,090</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>52,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>63,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>116,090</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 18, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk Taylor Crouch, Appraiser Brad Melanson, and Appellant Joshua Johnson.

The Appellant stated the comparisons used are not comparable. His property is the only one that increased based on the improvements. Used comparisons from 2017 to 2020. His increase was 127% since 2017. The largest increase was from 20 to 21 with improvement value doubling. He doubted the formula was working correctly. Should have more of an equal increase if the model was working correctly.

Appraiser Brad Melanson stated he spoke with the appellant to make sure the property sheet was correct for the parcel. He spoke about the market report and how the model is performing, currently it is at 83-87% of sale prices for the area. The price per sq/ft for the subject is \$296, comparables are at \$462. Without the land, the subject is at \$157 per sq/ft and the comparables average \$184 per sq/ft. He believed that the model was performing well. The comparables are cabins with seasonal access.

The Board of Equalization has determined that the assessor's valuation is upheld. There were no sales provided to support a change in value to the subject parcel. The Board voted 3-0 to uphold the value.

Dated this 26th 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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REV 64 0058 (5/25/2017)