

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

Property Owner: Mark Merrill  
 Parcel Number(s): 774934  
 Assessment Year: 2020 Petition Number: BE-200094  
 Date(s) of Hearing: 1-13-21

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>83,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>426,740</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>509,860</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>83,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>380,580</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>463,700</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

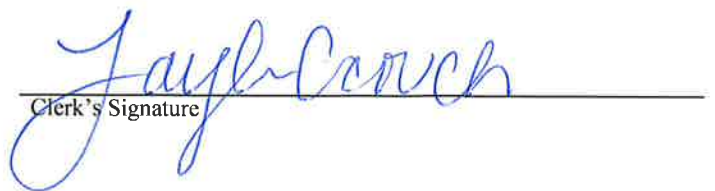
A virtual hearing was held January 13<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk Taylor Crouch, and Appraiser Brad Melanson. The Appellant was not present.

Appraiser Brad Melanson stated on the initial change of value sent to the Appellant, the improvements were off. The Assessor's Office has the value back lower, should be \$380,580 for the improvements. Mr. Melanson verified the improvements with the Appellants in person. The back building on the property was just a utility building in previous assessments, but then it became knowledge it has 2 bed 1 bath, 5 fixtures, and a free standing stove which made it now a home. He provided comparables with 2 homes on properties, plain land sales, and then the comparables provided by the Appellant. Sales provided by the Appellants were single property homes, which made them not good comparables. Subject property was built in 1985, quality/condition are at a 3. Price per sq/ft is at \$152, average in comparables are \$192. This shows that the subject is under market value for sq/ft. Non improved comparable chart shows the land is valued at currently at 86% of market value.

The Board of Equalization has determined that the improvement value be reduced to \$380,580 and the land value be upheld. This brings the parcel to a total value of \$463,700. The Board reduced the value based on the Appraiser's response in the hearing that there was a double value on one of the outbuildings on the parcel. The Board voted 3-0 to reduce the value.

Dated this 26<sup>th</sup> 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](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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