

Order of the Kittitas County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 10185
Assessment Year: 2021 Petition Number: BE-210011
Date(s) of Hearing: 10-6-21

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>55,940</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>84,120</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>140,060</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,940</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>84,120</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>140.060</u>

This decision is based on our finding that:

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


A hearing was held October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Del Holter.

The Appellant Del Holter stated that for this parcel the land value increased by \$3,000 and improvements increased by \$30,000. The improvement is an old cabin and a woodshed, neither should have increased in value.

Appraiser Kyle Norton stated that there is a 750sq/ft home on this parcel located across from the main residence. There is an adjustment due to size, this is valued as a cabin, not a single-family home. The inspection was done this year from the road, their office was not allowed onto the property. The condition and quality are valued from the road. There was an adjustment on the home, it was in salvage condition, but upon inspection, someone was living in the cabin, so the functional adjustment for depreciation was raised to 40% and it went from salvage condition to a depreciated cabin. This was the main source of the value raise. There was a market study for the area and the ratio was at 88%. 6 sales were picked from the sales study, an increase in the sale price for the 6 comparables. Exhibit 3 are cabins near residential areas, ratios are low for this group, which shows that there is not a significant over-value. The main value change came from the cabin being moved from unlivable to a useable structure.

In the absence of evidence in the form of comparable market sales, the Board voted 3-0 to sustain the value.

Dated this 14th day of October, (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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