

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

Property Owner: Del Holter  
Parcel Number(s): 193936  
Assessment Year: 2021 Petition Number: BE-210013  
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>39,990</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>9,810</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>49,800</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>39,990</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>9,810</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>49,800</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 the improvement value increased by \$2,000 and no improvements have been made to the property. This parcel is not declared as historical, but the building was built in 1913. Land value increased, and the land is not a full acre. No improvements to the property.

Appraiser Kyle Norton said that this was a small lot that is segregated behind the home, he had no access to this parcel. Photos are from 2010, there is an adjustment to the cabin for functional use. It is currently valued as a salvage building. There is another building in the parcel, this second building was not on the record before this current year, this is where the main change of value came from. The cabin was depreciated to the point it reduced the value this year. The small shed also holds no value due to depreciation.

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

Dated this 14<sup>th</sup> day of October, (year) 2021

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

**Distribution:** • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)