

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

Property Owner: Del Holter  
Parcel Number(s): 103633  
Assessment Year: 2021 Petition Number: BE-210014  
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>67,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>33,110</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>100,610</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>67,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>33,110</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>100,610</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 stated that this parcel is the property that the trailer sits on. The photos from the assessor's office show the trailer and an old shed. The shed has 2inch rafters and native tree floor, joyce, and stud construction. Nothing but a woodshed. The improvement value increased.

Appraiser Kyle Norton stated that this is the land lot where the trailer sits. The woodshed has a low quality and is valued as a 3 walled storage shed. The roof cover for the trailer is also listed on this parcel, along with the septic and the well. This makes the improvement value for this parcel, not just the woodshed. The land sales study did not show the need for a change in land value.

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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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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