

Order of the Kittitas County
Board of Equalization

Property Owner: Cindy McMeans
 Parcel Number(s): 213135
 Assessment Year: 2021 Petition Number: BE-210017
 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 type="checkbox"/> Land	\$	
<input checked="" type="checkbox"/> Improvements	\$	85,280
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	85,280

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	
<input checked="" type="checkbox"/> Improvements	\$	85,280
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	85,280

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 Cindy McMeans and Observer Lisa Lawrence.

Appellant Cindy McMeans stated that this petition is about a 1980 mobile home, taxstifer says the subject is an associated parcel, the comparables do not have this designation and were sold with associated land. This parcel has no land associated with it. 42-year-old mobile home increased from 15k to 85k. She met with the assessor, asked about the increase, he said that the increase was warranted. She reviewed the 6 parcels used for 2019 appeal, exhibits 6-11. There were no increases for these 6 parcels in 2020 and 2021. Exhibit 12 is the price for new mobile homes, they are just over the value of her 42-year-old mobile home. Demolition of Shady Brooke mobile home, similar units were valued at around 11k. She believes that 15k is appropriate.

Appraiser Kyle Norton stated that the Board ruling a few years ago was held, but then this year a new study was done. These do not meet park requirements. Since she owns the land and the mobile homes, they are considered as manufactured homes on land. Required to value land and improvements separately. Sales of homes on land, a ratio of 89%. Sale 26,30,32,39 all similar age, quality, and size to the subject. 1976 is an important number for mobile homes due to construction prior to that date. Anything older than 76 has a lower value.

The Board acknowledges that the manufactured home is not officially or administratively attached to the real property. However, pursuant to RCW 84.04.090, included in the Assessor's Answer exhibit 3 page 1, states that "The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise and all buildings, structures or improvements or other fixtures of whatsoever kind thereon... The term real property shall also include a mobile home that has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation (posts or blocks) with fixed pipe connections with sewer, water, or other utilities." The subject property manufactured home does sit and is physically attached to land that the appellant owns, and is therefore correct to be valued as real property. Absent any comparable sales to show a lower value, 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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