

Order of the Kittitas County
Board of Equalization

Property Owner: Mark and Linda Merrill
Parcel Number(s): 774934
Assessment Year: 2021 Petition Number: BE-210047
Date(s) of Hearing: 9-29-21

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>88,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>458,420</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>546,540</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>88,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>458,420</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>546,540</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 September 29, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Brad Melanson and the Appellants Mark and Linda Merrill.

Appellants Mark and Linda Merrill stated this was a residence on Fairview Road with a home that was built in 1970. There was a large jump from the previous assessment. They went to re-finance recently and had an appraisal done, the appraisal came back at \$83,000 less than the current assessed value. They are seeking reconsideration since the appraisal was so much lower. The condition of the home is not in good shape, there are issues that need to be replaced and repaired with the home. The roof needs to be replaced.

Jennifer Hoyt asked if the appraisal includes the second dwelling? Yes, it includes the pole barn building where the apartment is located.

Appraiser Brad Melanson stated there are two homes on the property, the main home, and a secondary dwelling. The condition is average, this condition level means that there are a few items on the property that need repair, which fits the appellant's description of what needs to be replaced or repaired on the parcel. The appraisal does not indicate that it included the second dwelling on the parcel. It also does not adjust the comparables mentioned in the appraisal. The appraiser in the appraisal did not make adjustments for a second residence. Comparable sales provided by the Assessor's Office have 2 dwelling sales, they are at a 98% ratio for these comparables. Therefore the difference between the appraisal value and the assessed value is justified and accurate for the second dwelling.

Jennifer Hoyt asked if the second dwelling has an address and utilities? It has access to utilities, they were not sure about the address.

The Merrills stated that the photos of the home in the assessor's office are not current, they do not reflect the damage on the buildings.

The Board has determined that the discrepancy between the fee appraisal and the Assessor's appraisal is the presence of a second dwelling on the property. The Board has determined that the evidence from the appellant is not sufficient to overcome the Assessed 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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