

Order of the                      **Kittitas**                      County

**Board of Equalization**

Property Owner:   Leta Davis    
Parcel Number(s):   835933    
Assessment Year:   2022   Petition Number:   BE-220018    
Date(s) of Hearing:   9/22/2022  

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**

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          71,300          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          323,010          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          394,310          </u>

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<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          394,310          </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 on September 22, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellant Leta Davis.

The appellant stated that this parcel was previously appealed, and the value was lowered due to the property being below market value. The property has made no changes and she does not do any updates and keeps rent with the understanding the tenets would keep the property updated if they chose to.

The appellant asked the appraiser what the breakup is for values since there are 3 dwellings on the property and the water issues in Thorp. Additionally, she asked if the comparable only have one home on them since hers has 3. She went over her submitted evidence.

The appraiser stated that there are multiple parcels in the county that have more than one dwelling on it. He went over the report, exhibit 2, which shows they are valuing at 84% of the appraised value to last years sales. The subject property the same condition and quality as when the appraiser and appellant walked the property, the only change is market change.

The appellant stated that the comparable sales that the assessor has submitted are of higher quality to the 3 dwellings on the subject parcel. One of her dwellings has a leaky roof, she is unsure of the type of foundation. The dwellings have a quality of 1 to 1.5. 10812 is the small house and 10814 is unrentable due to aluminum wiring. The heat can not be shut off in 10814 due to the way the water goes through the property.

The board has upheld the assessor's valuation. The parcel has 3 separate dwellings. As they currently sit the value of the improvements is well supported by the comparable sales in the area. If proof of the properties being uninhabitable or unfit can be provided, it should be submitted to the assessor's office for future valuations. The Board voted 3-0.

Dated this   2<sup>nd</sup>   day of   November  , (year)   2022



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](http://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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)