

Order of the Kittitas County
Board of Equalization

Property Owner: Tyler and Miranda Carson
Parcel Number(s): 960318
Assessment Year: 2022 Petition Number: BE-220099
Date(s) of Hearing: 09/29/2022

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

<input checked="" type="checkbox"/> Land	\$	<u> 92,850 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 346,980 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 439,830 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 92,850 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 346,980 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 439,830 </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, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Tyler Carson.

The appellant stated many reasons why he feels taxes are wrong and unlawful. He made an agreement with the seller when he bought the house and feels like value shouldn't change. The appellant spoke of two properties where the values have increased as well.

The appraiser stated the subject property is a 3,333 square foot home that was built in 2019. The subject property is part of the Ellensburg market study area. He went over the process of appraisal. Sales 275, 276, and 277 are all the same build of house in the same neighborhood and they all sold at about \$480,000, the assessed to sales ratio was 92%.

The board has determined that the assessor's valuation has been sustained. The market sales in the Currier Creek neighborhood support the subject properties assessed value. The petitioner brought up several concerns about tax, but the Board of Equalization does not hear concerns of this nature. The Board voted 3-0 .

Dated this 11 day of NOVEMBER , (year) 2022

 Ann Shaw
Chairperson's Signature

 Emily Smith
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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REV 64 0058 (5/25/2017)