

Order of the Kittitas County
Board of Equalization

Property Owner: David Hall
Parcel Number(s): 17800
Assessment Year: 2022 Petition Number: BE-220107
Date(s) of Hearing: 09/15/2022

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>257,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>362,020</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>619,970</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>257,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>343,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>601,350</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 15th, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Brad Melanson, and Appellant David Hall.

David Hall stated he and another person bought a 7-acre parcel in 1994. It was long, narrow, steep, and rocky, it wasn't desirable land. The property was split in half and they each received about 3.5 acres. It was \$22,500 for each half. There was a narrow driveway into the property, the driveway and outhouse were built in the 1960s during logging. They knew they had to improve the driveway and widen it and they thought it would require a culvert, so he reached out to the Forest Service where he was informed that it wasn't a Forest Service Road, and it was just a road designation. Mr. Hall then went to the County where he was told it is an offline county road, Thetis Creek Road. Since it was an offline road, no culvert was needed to widen the driveway. He was told that road was closed to motorized vehicles after December 1st. 5 years ago there was a sign put up that read "Road Closed to Motorized Vehicles, Snowmobiles Accepted". They widened the driveway in 1994. In 1995 they extended the driveway about 100 feet up and around the hillside. In 1996 they took the driveway and went down the hill and had a large circle that crossed both properties. The property is steep and has 2 benches on it. One bench is about 100 feet up from where the original drive ended, the second bench is where the cabin is located, and the top of the property is only 95 feet wide. The property is so rocky it required a pipe from the septic tank down the hill 100 feet to find a piece of ground that is suitable for a drain field. Regarding the cabin itself, the cabin is 24 x 30 and 720 square feet, it has an open loft that is about 277 sq ft. The main floor has 3 rooms; 10 x 12 bedroom, 6 x 8 bathroom, and the rest of the main floor is kitchen/dinning/living area. There are no closets or storage area in the main area. The open area is about 525 sq ft. The home has no view of the lake. When the cabin was bought, 4-foot foundation walls were the requirement, but Mr. Hall went up to 8 feet to include basement and keep the cabin above snow level, 2 sides of the basement are daylight due to the rocky ground. The basement has a toilet, mechanical room, and hanging area for wet winter clothes.

Mr. Hall went to the Assessor's Office to ask clarifying questions, when his appraiser was out of the office, he spoke with the Assessor who gave some information, but said it is likely Mr. Hall would have to appeal, and they would send him a packet of materials including comparable properties that would help Mr. Hall. Mr. Hall stated that when he received his notice in the mail, his neighbors notice was in his mail as well, that is where Mr. Hall observed that the land value seemed off, the price per acre was not equal amongst parcels. Mr. Hall referenced the Historical Evaluation Information from the appraisal response packet, it was mentioned that the land and improvements have has little to no change in value over the last 5 years, until this evaluation year it went up a lot. No improvements have been made to the land

or building in years. In the comparables that were provided to the appellant from the assessor, there were 4 comparable properties that Mr. Hall felt were similar to his property, the others were in a Homeowners Association which includes amenities. Mr. Hall stated took an average of comparable sales to determine the value of \$420,000 for the subject property. Mr. Hall noted that in the winter you must park at the Snowpark and snowshoe or snowmobile to the cabin, and the park is so popular you aren't garmented a spot.

Brad Melanson asked David Hall about the description of the basement; it is 24x30 and back where the house is plumbed there is a mechanical room and the other side there is a bathroom, the rest of the space is hangers on the wall, there is a little oil furnace to dry snow clothes, the floor is concrete, there is sheetrock in the ceiling, the walls on 2 sides are concrete, on the other 2 walls are concrete for 4 feet with small windows. Brad asked if you could get to the basement from the main floor, you cannot you have to access it from outside the cabin. Appraiser Brad Melanson stated that there might need to be adjustments made to the basement as the assessor's office has it listed as partition finished.

Ann Shaw asked how the assessor's office would account for the difference in finish level. Mr. Mealanson stated that different finish levels are a different price per square foot, the change would be accounted for in the finish level of the model which accounts for access, stairways, walls, and flooring. The value also changes with the quality of the house. Mr. Mealanson stated we would like to have a site visit of the house to correct any errors and that a visit would possibly create a new value.

Mr. Mealanson stated the adjusted the 2nd floor square footage was made by the previous appraiser, last time the subject property was inspected the condition went down half a point due to the subject property's age. Regarding the market report, it looks at all the sales that occur in the neighborhood and how they compare to the assessor's office current assessments. In the area that is the subject property is in is currently at 83.86% of sale prices, and 95% for vacant land sales. The comparable properties are more seasonal than the subject property. The improved parcel ratio sales study shows that the model is performing accurately to the subject property. The subject property is \$211 per square foot. Regarding access, a lot of the parcels deal with snow, and the road is groomed, but you would need to get access to your improvements. The assessor's office does indicate that the subject property can get a permit to clear access in the winter, granted conditions are harsh, but it is no different than neighboring parcels. The outhouse has no value given.

Jessica Hutchinson asked if the subject property has a bathroom and running water, yes it does.

Josh Cox askerd about the improvement parcel sales comparison ratio study, are they all in a area where the road is seasonal? Brad would argue that the subject property isn't seasonal, it is paved all the way and is about 20-30 feet away from the road, and he could get a permit to plow. Mr. Hall corrected him and said you cannot plow because the cut bank and it would cut off the neighbors.

The Board reduced the value to \$601,350. There was clarification given to the use and finishings in the basement. The original value was based on an incorrect understanding that the basement was connected to the living space, but it is in fact not connected and is just isolated storage space. The basement area is 720 Square Feet. The original price per square foot of the basement is \$211/square foot. The board has determined the fair value for the partially finished basement is \$200/square foot and adjusted the value accordingly. The board voted 3-0.

Dated this 20th day of October, (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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