

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Donald Eddy  
Parcel Number(s): 951670  
Assessment Year: 2022 Petition Number: BE-220116  
Date(s) of Hearing: 10/28/2022

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>120,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>461,780</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>581,780</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>120,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>461,780</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>581,780</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 October 28, 2022. Those present: Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and Appellant Donald Eddy.

The appellant asked why his home is a 3.5 quality, and his neighbors whose homes were built at the same time and same build are rated at a 3.0 for quality. All the comparable parcels submitted by the appellant are the same lot size as the subject.

The appraiser went over his submitted evidence, the quality rating has to do with outside finishes. The home is basic. He went over his submitted sales study and explained the appraisal process. Sales 33, 39, and 37 on page 10 were used to justify the subject's value. The subject is \$197 per square foot. When compared to other homes, the subject is a little below market.

The Board voted 3-0 to uphold the Assessor's Value. As evidenced by the comparable sales in the immediate neighborhood to the subject property, including a sale of the same age and floor plan as the subject property, the price per square foot used by the Assessor is indicative of the market value.

Dated this 14 day of December, (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 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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