

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

Property Owner: Carl Vickers  
Parcel Number(s): 137333  
Assessment Year: 2022 Petition Number: BE-220128  
Date(s) of Hearing: 09/21/2022

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>100,790</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>225,540</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>326,330</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>100,790</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>199,852</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>300,642</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 21, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and Appellant Carl Vickers.

Mr. Vickers asked Mr. Ihrke if the comparable sales are recorded as cash sales or financed sales? They try to validate all the sales; they don't always get in contact with the new owners. As far as being a cash or financed sale, it doesn't always make a difference, market value is market value, but they do ask that question if they ask to get in contact with the homeowner.

Mr. Vickers does think it makes a difference, the subject property has 100 and some year-old foundation that isn't even blocks, it is stacked stones, and many are river rock. Many stones have fallen out, and mostly on the corners where it is most critical. A lot of the mortar has fallen out as well around the corners. It isn't a level playing field between cash and finance sales. Part of the subject property on the North foundation is less than 6 inches wood cont. to grade and it would not be financeable and would not compete against financed sales, only cash sales, so cash sales should be the only comparable for that reason.

Ann Shaw asked Mr. Ihrke if when looking at the quality of the home, is there consideration for the type/condition of foundation? Yes, there are many homes in upper county that don't have any foundation. Generally, when grading the quality of the house, a post and pier foundation is downgraded 1/2 a step.

Mr. Vickers acknowledged the downgrade for non-poured foundation but noted that there is a difference between a well preserved/well-built non-poured foundation and one that is falling apart. The bank is not going to loan on those conditions, it is going to severely down grade the value of the property. It would take a lot of cost and lifting the home to fix the foundation.

Mr. Ihrke stated that the assessor's office used all the City of Ellensburg sales to calibrate the model to line up with the market to assess parcels at market value. Exhibit 1 page 3, photos of the subject property, show that it is in pretty good condition until page 7, there are pictures of the foundation that show the type/condition of foundation. The top of page 7 is the garage in the back of the property that is unfinished on the inside for right now. The sales study starts on exhibit 2. Mr. Ihrke stated that they assessors' office test their model by age, quality, condition, and other factors. In the City of Ellensburg, the models are generating values that are coming in at 90% of market value,

exhibit 2 page 4, the assessor's office is generally about 10% below market value. Looking at page 15 there are only 3 land sales in the City of Ellensburg last year and 2 of them are similar city lot, the last sale doesn't really compare, so just looking at the first two. On the sales analysis for the land, the assessor's office is about 75-80% on land values, Mr. Ihrke doesn't feel that the land is overvalued. The comparable sales bracketed the subject properties square footage, sales 23, 24, 25 on exhibit 3 page 8, looking at the range of price per square foot, if you back out land and miscellaneous improvements the range of price per square foot is \$100-\$200 per square foot, they are valuing subject at \$123 per square foot once you back out land, garage, and storage building. Exhibit 3 page 9 shows 3 different properties that are double sales in 2020 and 2021, the increase of the sales is between 27-48% from 2020-2021. Looking at the subject properties' values for this year and last year it increased 20%, but the market went up about 30%. The sales in the city of Ellensburg that are similar in square footage to the subject in year built, quality, and condition, leading the assessor's office to believe their value is accurate.

Jessica Hutchinson asked Joel Ihrke if on the double sale if they track remodels. Yes, there were no permits for any of the double sales.

Ann Shaw asked Joel Ihrke what the value was given to the shop and to the house? Yes, Exhibit 3 page 8. The garage is \$44,000, the ADU \$19,770, and storage/attached is \$12,680. For an ADU you are limited to 40% of the house, the upper floor of the garage is too large to make a living space.

Mr. Vickers stated the double sales should not apply, the percent increase from this year to last year is incorrect, the foundation last year is the same as the foundation this year, making last year's value incorrect as well. As far as the overall condition of the house compared to the other sales, a lot more weight needs to be put on the foundation on the property. The comparable properties aren't comparable.

The petitioner's statement about the condition of the foundation that the home would not qualify for standard lending weighs in on the value of the property. The board has reduced the improvement value by \$25,688. The total value of the parcel is adjusted to \$300,642. The board voted 2-1.

Dated this 27<sup>th</sup> day of October, (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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