

Order of the Kittitas County
Board of Equalization

Property Owner: Mark Stanish, Margaret Fisher

Parcel Number(s): 687434

Assessment Year: 2022

Petition Number: BE-220177

Date(s) of Hearing: 11/02/2022

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>142,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>425,970</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>568,670</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>142,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>358,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>501,630</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 November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellant Mark Stanish and Margret Fisher.

The appellant stated that the assessor's own data come up with values too high in some cases and too low in some cases, their property is one that has been overestimated. Looking at the response the county sent, exhibit 2 page 3, explains the evaluation model and how it collaborated with sales from the previous year. It isn't usually for the sales ratio to be too high. Page 2 of the submitted evidence is the comparable properties by the appellant, the subject is in sunlight waters. the comparable differs from the subject, the subject does not have a garage and has a smaller land size. The subject is on a very steep hillside, most area isn't fit for a building.

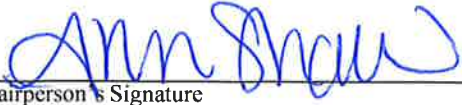
They asked how they compensate for topography. The appraiser looks at access and similar properties. For the subject, they overcame topography to achieve a view, similar to properties near the subject. There are also 10 land sales this year in sunlight waters. there is enough variety in sunlight waters that they feel the values are supported. The appraiser spoke about how the subject property was purchased for \$205,000 when it was valued at \$127,000. There has been a lot of change since the fire.

The appraiser stated that the comparable sales the appellant submitted aren't how the assessor does a mass appraisal, even though there are high values and low values in the report, it is to get a clear picture of the market. The land model shows that they are 93% of the median. Every home in the county is appraised the same way. The appraiser spoke to the comparable properties the appellant submitted.

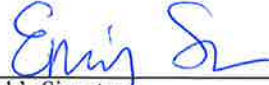
The appellant feels their comparable properties in the submitted evidence support a lower value. they agree the record is accurate, but not the value.

The board has determined that the total assessed value is reduced to \$501,630. The improvement value was reduced to \$358,930. The land value was sustained at \$142,700. The board voted 3-0.

Dated this 16 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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REV 64 0058 (5/25/2017)