

Order of the Kittitas County
Board of Equalization

Property Owner: RESTATED HALLINAN FAMILY TRUST
Parcel Number(s): 20509
Assessment Year: 2022 Petition Number: BE-220185
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>212,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>959,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,171,840</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>212,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>959,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,171,840</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, and Appraiser Danny Rominger. The Appellant was not present.

Appraiser Danny Romminger stated that he sees the appellants' chief complaint as the valuation of the subject property compared to neighboring properties. Mr. Romminger explained the values the Assessor Office determines aren't predictive. They aren't forecasting what property/homes can sell for, it is what the property would have sold for on January 1st of the assessment year. Regarding the subject property, the value reflects the 204 properties and the 172 land sales in that geographical area. The appraisal area is determined by the social, physical, and economical factors of the area.

One comparable property that was submitted by the appellant was 6 acres at 981 Whisper Creek. Mr. Romminger clarified that the way the value is determined is not a straight per-acre value. The first .14 acre is the base acre, and is valued in that area at \$77,000, then .5 acre is valued at \$56,000, and 1 acre is valued at \$15,000, and once you are over 3 acres, they are valued at \$5,000 per acre. Mr. Romminger called out the evidence that was submitted by himself and the appellant, the 3-acre sale comparables are consistently valued. Regarding the square foot comparison, all the comparable properties have a deduction towards them based on excessive square footage. Regarding the differences in the square footage, because of the size of the properties, it is all about the size adjustment that is placed on them, once it is above 3,000 square feet. Every square foot isn't equal to the first 2,000 square feet.

Mr. Romminger talked about comparable sales in the neighborhood, a house that was sold down the street from the appellants house sold and the Assessor's value was at 85% of that sale. Inside the same gated neighborhood, in 2020 there was a double sale, the first sale compared to the assessor's value was 50% and when resold the Assessor's office was at 69% of the sale price. Mass appraisal process requires check and balances, the sale to appraisal ratio at the point of sale validates the process.

The Board voted 3-0 to uphold the assessor's valuation. The appellant presented evidence that was relevant but did not show that a reduction in value is warranted. The evidence submitted supports that the assessor is below the sales prices of the comparable sales. The assessor also stated that the subject property has a superior view to the comparable properties therefore fetching a higher value for this view.

Dated this 14th 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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