

Order of the Kittitas County
Board of Equalization

Property Owner: Vincent Ciccarelli
Parcel Number(s): 132134
Assessment Year: 2022 Petition Number: BE-220186
Date(s) of Hearing: 10/13/2022

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>84,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>303,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>387,920</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>84,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>288,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>372,920</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 October 13, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and Appellant Molly Johnson on behalf of Vincent Ciccarelli.

The appellant stated that the property is in Pinelock Sun, the home is seasonal with snowmobile access only in the winter. The home is 768 square feet, 1.5 stories, 1 bedroom, 1.5 bath, single-family residence on 28 acres. It was purchased for 2020 \$280,000. A month after purchase the septic system failed. The previous owners concealed this fact to keep the listing price of the home high. This is now a court matter but makes the appellants believe the appraisal at the time was not accurate. The cost to repair the septic was over \$20,000 and several thousands of dollars in moving the drain field. In the process, they learned the land is a lot of mud, and if this drain field fails there is nowhere else to put one. The deck is not a deck, it is just a large lid, it just looks nicer and keeps the smell down. It is made to be moved to access the tanks. The deck is not connected to the house.

Jessica Hutchinson asked why the drain field failed, the septic company said it was due to the ground type and being above the snowline.

The appellant stated that the comparable properties that the assessor submitted, 3, 4, and 6 are all inferior to the subject property. The comparable properties submitted by the appellant are all 1 bedroom, under 1000 square feet, and all close in acres and proximity to the subject. The last assessment was \$260,870 and now it is \$387,920 is a very large increase when there were no changes made to the home.

The appraiser stated that the desk has little value attached to it, he didn't have the exact cost, but likely less than \$1,000. The subject property is 1,248 square feet, the main level is 480 square feet, the upper level is 288 square feet and an almost complete finished basement is 480 square feet. There is a \$15,000 deduction for the basement finish level. The comparable properties that the appellant submitted are not comparable based on the size of living space. The nearest comparable is 910 square feet. The sales study done for this area is Pinelock Sun, all seasonal access, the land, and improved study consider the issues the appellant brought up. Exhibit 2, annual sales study, page 5, shows the assessor's office is within 90-92% the sales to assessed ratio. Exhibit 2 page 10, sales 3, 4, 5, and 6, have square footage values on just the home between \$301-\$412, and the subject property is valued at \$233 per square foot. The appraiser went over exhibit 3 page 1, land sales in the area, sales 2, 3, 4, and 5 don't have adjustments for topography on them, compared to the subject property, these land sales are higher. The land value is fair or possibly even low. According to the mass model, the home is also coming in undervalued. The septic system was fixed at

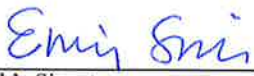
the time of appraisal, January 1, 2022.

The appellant stated that the basement is not a livable space, there is no drywall, and loose electrical wires are showing. The appraiser asked about the basement, listing photos have drywall in the basement. It was partially drywalled, but the previous owners who concealed the septic issues used old listing photos, the septic caused the basement to flood and the drywall had to be removed. None of the basement was permitted, they would have to rip it out and start fresh to finish it. For egress you need a door and window, the stairs block access to the window, for fire reasons they were told you could not have a bedroom in the basement.

The board has determined that the assessor's value be reduced to \$288,200 and the land value is sustained at \$84,720 for a total value of \$372,920. The reduction to the improvement value was determined based on the necessity to remove the drywall and finishes to the basement as a result of the septic overflow issue. The board voted 3-0.

Dated this 8 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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