

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

Property Owner: Jo Ann Cowan etal  
Parcel Number(s): 102736  
Assessment Year: 2022 Petition Number: BE-220196  
Date(s) of Hearing: 10/14/2022

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>143,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>156,050</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>299,650</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>143,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>122,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>266,300</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 14, 2022. Those present: Ann Shaw, Jessica Hutchinson, Clerk Emily Smith, Appraiser Kyle Norton, and Appellants Westina Peckham-Cowan and Dona Cowan.

The appellant stated that the property is a rustic cabin, with an unpaved dirt tract to get it, it needs repairs after winter, and it is not assessable to low-clearance vehicles. The cabin was built in the 1950s. There is no insulation, no bedrooms, the foundation is a wooden log seal. There is a pit toilet outhouse and an outside bathroom, but the toilet doesn't always work. There is a sink with running cold water when they have water, wood heat, and a propane stove. There is a propane fridge that doesn't work. They do have a propane generator for limited use. It is a high bank river frontage, and access to the river would be dangerous. The location has limited access to basic services. They do not have access to pump water from the river, there is no drinking water available. The water tank that is there is a 200-gallon plastic tank on the hill that the neighbor pumps for them because the pump is on his property. The comparable presented by the assessor's office are in areas that have greater access to resources and utilities, are newer builds, and would support a reduction on the subject property.

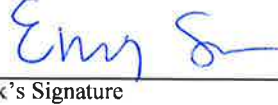
The appraiser stated that the subject property is being compared to other seasonal cabins. Remoteness is a benefit. The subject is an 818 square foot cabin built in 1950. There is no difference between high and low bank fronts. It has a nice view of a river, but no access to the river. Exhibit 2 page 1 are 3 comparable sales with small acreage cabins, depreciation year built are correlated. The 3 comparables have a median of \$636 per square foot and a median assessed-to-sale ratio of 68-75%.

The board has determined that the improvement value be reduced to \$122,700 and the land value remains at \$143,600 for a total value of \$266,300. The board reduced the improvement value based on the unreliable water availability and inferior quality and age of the subject property in comparison to the sales comps used in the study.

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](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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