

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

Property Owner: Continental Club Inc  
Parcel Number(s): 178335  
Assessment Year: 2022 Petition Number: BE-220201  
Date(s) of Hearing: 10/19/2022

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>290,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,560,720</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,850,970</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>290,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>954,162</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,244,412</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 19, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, Appraiser Dana Glen, and Appellant Kaarina Merikaarto, and Stephine (Board member for the Continental Club)

BE-220200 and BE-220201 were heard together.

The appellant stated that this should not be a single-family residence. There is no access in the winter. This winter the chimney broke in the snow and had to be repaired. They are a recreation club for 30+ families. The access lot is in the Hyak community, the ski club is not apart of the HOA. The appellants reviewed their submitted evidence.

Dana Glen asked about both structures looking like a standard home in Snoqualmie pass and asked what makes them different, the appellants stated that one building is just bedrooms with a small apartment for a caretaker, the other is communal space. There are no bedrooms in the main lodge. There is a small, shared kitchen for everyone to use. Both buildings are rented out together or separate. The club is a 501(c) nonprofit. The caretaker apartment is about 600-700 square feet. They are not allowed to plow the road due to it being on 2 counties and needing permission from the Forest Service.

Dana Glen stated that they are valued as a single-family residence. BE-220201, the subject property is valued at \$1,850,970, and is a .84-acre parcel. The first building is 2,153 square feet above ground and a 1,265 square foot basement area, built in 1971. The second building is 3,886 square feet and built in 1973, with a partition basement. They are typical single family structure design, typical of size and is in a residential neighborhood. Location for the property is prime for skiing, with ski lifts/hills on both sides. Due to not having ability to plow they purchased a vacant lot to park cars and hike up to the two buildings. If it were to sell because of location and views, it would go to a vacation rental/recreational use, that is the basis for the evaluation. Exhibit 4 assessment report, he went over the submitted comparable properties from the appellant and stated they are not true comparables.

The appellant asked if there are comparable properties of a recreational facility that have sold and opposed to existing tax base in the area, Mr. Glen stated that he looked at it from a residential perspective with highest and best use being residential use/ vacation stay.

Jessica Hutchinson asked about condition at a 4, that seems high to her with the level of repairs needed, have you been inside? Mr. Glen stated that he has not been inside, the condition is relative to the age.

The appellants stated that BE-220200 is a vacant lot, it is only 4 parking spots, they had to but the lot in order to keep up with the HOA requirements. There are houses on both sides, it is slopped, and they probably could not build on it. The appellants went over their comparable.

Appraiser Kyle Norton stated that is a .2-acre lot, residential, valued at \$282,250, has a positive adjustment for good view. Highest and best use is a residential lot, they claim it is unbuildable, but there is no proof that goes along with that. The 3 lots to the South and lot to the North of the subject parcel have single family homes on it. Exhibit 2 page 9, land sales, the median assessed to sales ratio is 88% for this areas land sales.

The board has determined that the improvement value is reduced to \$954,162 and the land is sustained at \$290,250 for a total value of \$1,244,412. The board made the adjustment based on the lack of the kitchen in one of the buildings and quality and age of the subject in comparison to the comparable properties.

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](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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