

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

Property Owner: Currie Real Estate LLC  
Parcel Number(s): 953288  
Assessment Year: 2022 Petition Number: BE-220209  
Date(s) of Hearing: 10/26/2022

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>588,060</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>900,700</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,488,760</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>588,060</u>
<input type="checkbox"/> Improvements	\$	<u>900,700</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,488,760</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 26, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Dana Glen, and Appellant Representative Wayne Tannenbaum.

BE-220206, BE-220207, BE-220208, and BE-220209 were heard together.

BE-220206, BE-220207, BE-220208, United Rentals property; The appellant stated this is 3 parcels of retail property. They used a sale approach to determine their values. The main concern is the price per square foot of the subject, the county has the price per square foot valued at \$114.41 per square foot, they believe it should be \$49.57 per square foot. The subject building was built in 1945. Limited remodel, effect year of 1980. 8,774 square feet on 2.76 acres of land. Mr. Tannenbaum went over his submitted comparable sales. CoStar is the platform where the sales were pulled. Mr. Tannenbaum does not believe you should value retail properties with the cost approach.

Appraiser Dana Glen stated on page 3 of the appellant submitted evidence, they agree with the land value. It is 3 parcels; each one is appraised to what it contributes to the over all value. Mr. Glen went over his comparable sales for the land. One parcel faces the main street, one is on west Manitoba, and the third is land between both of those used to park equipment. There is an equipment shop, office, and a retail showroom. The same land sales were used for the interior parcels. The Assessor's office uses the Marshall and Swift cost approach, depreciating at 30%.

Mr. Glen stated that on page 11 of the appellants evidence, list 2 sales that were not actual sales. The appellants argued that they came from CoStar, so they are accurate. The Board of Equalization informed the appellant's representative that his comparable sales were not true sales, one has the same buy and seller listed, and with a Board member being the property manager for the other one, they know that they have not been sold since 2017.

BE-220209, iHop; The appellant representative stated that the subject is an iHop restaurant. This should be valued on income or market.

Appraiser Dana Glen stated that it is 58,860 square foot parcel with 4,460 square foot restaurant built in 2012. Mr. Glen went to over his

comparable land sales and the cost approach. It is in good quality. The difference is the approaches from the appellant and assessor is the quality rating of the building.

The board has determined that the assessor's valuation is sustained. The information presented by the appellant included information that was not accurate and therefore did not support a change in value. The Board voted 3-0.

Dated this 14 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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