

Order of the Kittitas County

Board of Equalization

Property Owner: Sayler and Paul Dorn

Parcel Number(s): 564136

Assessment Year: 2022

Petition Number: BE-220211

Date(s) of Hearing: 09/21/2022

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>132,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>323,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>455,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>132,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>323,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>455,100</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 21, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Chad Larson, the Appellant was not present.

Mr. Larson stated that the subject property is located in Roslyn Washington, it is a 1,560 square foot house on an 8,000 square foot lot and currently assessed at \$455,100. The appellant believes the true and fair value is \$300,000, Mr. Larson pointed out the home was purchased by the appellant in April of 2020 for \$365,000 and would like to understand why the appellants think their home went down in value. The sales that the Appraiser used in Exhibit 3, sales 13,14, 9 and 6 for single family residences and for land sales the Appraiser used sales 7, 4, 5, and 10 show how much both home and land is selling for in Roslyn. The appellant provided evidence to justify their requested value, the appellants comparable sales did not adjust for time, if you adjust for time the comparable sales the appellant submitted would increase by 15-20% year over year, which would bring them close to current value they are assessed at which is between \$345,000 – \$424,000 and that is very close to what they have on the subject property. The Assessors office used last years sales in the sales study this year. Based on evidence provided, Mr. Larson believes the assessors value is as accurate as possible.

The board has determined that the assessor's valuation is upheld. No convincing evidence was presented by the petitioner to warrant a change in value. the Board voted 3-0. .

Dated this 27th 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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