

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

Property Owner:   Karen Hernandez    
Parcel Number(s):   616333    
Assessment Year:   2017   Petition Number:   BE-170017    
Date(s) of Hearing:   3-22-18  

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>  31,270  </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>  56,630  </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>  \$87,900  </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>          </u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>          </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 March 22, 2018. Those present: Chairman Jessica Hutchinson, Jennifer Hoyt, Ann Shaw, Clerk Debbie Myers, and Appraisers Mark Peterson and Kyle Norton, and Appellant Karen Hernandez.

Appellant Karen Hernandez said she is here today because in 2015/2016 the Board of Equalization found in my favor. She said she agrees that taxes should go up, but she doesn't think they should double. She said the value was raised back up to where it was before and she discussed the difference between a one bedroom with a loft, or a two bedroom without a loft, she doesn't care which one it's listed as, but it can't be both, because there is only so much space. She reviewed the comparable sales the Assessor sent and said they weren't really comparable. She said she hasn't protested the land value, but she did ask why Appraiser Glenn said the value of the land should be between \$20,000 and \$30,000 but it's valued at \$31,000.

Appraiser Mark Peterson said the State now requires all Counties to review all property each year instead of every four years. He explained that they value improvements per square foot, not by one or two bedrooms. He said he will speak with Appraiser Glenn and see what they have to do to get the improvement information corrected in the computer, but the value would still be the same as long as the square footage is correct. Appraiser Peterson said property can appreciate without any new improvements, depending on sales in the area; he explained how they use base values, and reviewed the few sales they found and had provided in the exhibits. There was discussion on home foundations, depreciation and condition of buildings.

The Board determined that even with the few inaccuracies in the information in the Assessor's system, the assessed value of the subject property is reflective of the market value. The Board urges the Assessor's Office to visit the home and make corrections to the home attributes in their system. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this   4th   day of   April  , (year)   2018

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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