

Order of the Kittitas County
Board of Equalization

Property Owner: Virgil Thovson
Parcel Number(s): 951457
Assessment Year: 2017 Petition Number: BE-170020
Date(s) of Hearing: 4-10-18

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 type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> 48,660 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$48,660 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 41,390 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$41,390 </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 April 10, 2018. Those present: Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Assessor Dana Glenn, and Appellant Virgil Thovson.

Appellant Virgil Thovson said his assessment initially went up 60 percent, and there has been no sales of hangers at the airport. He said he spoke with Appraiser Glenn and the appraiser suggested a lower valuation after seeing the inside of the hanger. Mr. Thovson said since he already had an appeal on file, he thought he would come in and discuss the 25 year lease he has with the county. He said the county can extend the lease for five years at their discretion, but currently he only has two more years on the lease. There is also a condition of the lease that the hanger not be used for generating income. He stated his hanger was made from a kit which came with the materials precut, and he and some friends put it together, so he owns the hanger and when the lease terminates he can walk away from it or move his hanger elsewhere.

Appraiser Dana Glenn said that he assessed seven or eight hangers at the airport this year, and that five of them are basically the same model that Mr. Thovson had built. He said there is no land transaction, just a lease, and if the hanger owner was to sell the hanger he would need to sell it to another plane owner. He said he was able to go into three hangers and learn more about them and to get as accurate as possible he needed to do some revisions to the valuations. He said their goal is for uniformity and consistency with their valuations, so they used the cost approach and adjustments for irregularity in sales at the airport. Appraiser Glenn recommended the valuation be lowered to \$41,390.

The Board considered the negative impact of the lease from the County along with the style and quality of construction and depreciation of the building. The Board agreed with the Appraiser's adjustment to \$41,390. The Board of Equalization voted 2-0 to overrule the Assessor's determination.

Dated this 17 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 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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