Order o	f the	Kittitas	County

Board of Equalization

Property Owner: Michael & Geraldine Maher		
Parcel Number(s): 303437		
Assessment Year: 2017	Petition Number: BE-170	035
Date(s) of Hearing: 4-5-18	_ reducin reducer. <u>DD 170</u>	030
Having considered the evidence presented by the par	rties in this appeal, the Board	hereby:
Assessor's True and Fair Value	BOE True and Fair Val	ue Determination
Land \$	Land	\$
Improvements	Improvements	\$ 133,800
☐ Minerals \$ Personal Property \$	☐ Minerals☐ Personal Property	\$
Total Value \$ \$138,150	Total Value	\$ \$133,800
The issue before the Board is the value of land/improvements A hearing was held on April 5, 2018. Those attending: Chairman J Appraiser Anthony Clayton, and Appellant Michael Maher. Appellant Michael Maher siad he was here before the Board last yes buyer, willing seller and appraisal dates, the BOE Chairman suggest questions.	ar and asked what is fair market value. V	With all the questions about willing
Appraiser Anthony Clayton said there is an error on on the first pag as \$138,150, but that the amount is correct on later pages. He revie Appraiser Clayton said the subject property is valued at \$54 per squ sales, the market drags the values up.	wed the comparable sales, square footage	ge, and the information provided.
Appellant Michael Maher said mobile homes don't go up in value. He also said he has owned multiple homes in Ellensburg and this is		
There was discussion on sales, values, and market trends.		
The Board determined that the sales in the Rosewood neighborhood in 2016 in the neighborhood was for \$122,000. A sale in June 2016 for the subject. The Board decided to trend that sale up to a January voted 3-0 to lower the improvement value to \$133,800. The Board	of for \$112,000 for the exact same mode y 21, 2017 date and add additional value	of home is a strong comparable e for a larger garage. The Board

Dated this 20th 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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