

Order of the Kittitas County
Board of Equalization

Property Owner: Charles, Jesse & Riley Sivak
Parcel Number(s): 883934
Assessment Year: 2017 Petition Number: BE-170046
Date(s) of Hearing: 3-26-18

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>68,330</u>
<input type="checkbox"/> Improvements	\$	<u>341,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$409,440</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>68,330</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>316,670</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$385,000</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 26, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraisers Dan Rominger and Mark Peterson, and Appellants Charles, Jesse & Riley Sivak.

Appellant Charles Sivak said his taxes went up by \$80,000. He said he thought \$350,000 would be a good tax, and he realizes it jumps a lot. The Appellants said it is a custom home that they had built years ago, but when they tried to sell the home about five years ago no one was interested in purchasing it. They said not everyone will purchase the house because of personal preference, but they were surprised that an appraisal they had done previously was lower than they expected.

Appraiser Danny Rominger reviewed the exhibits provided by the Appraisers and said the home is a custom home, good quality, good to very good condition and in a good neighborhood. The home is at the end of the road and its hard to find a home that directly compares with the home and location. He said unique homes can work for and against you, depending on the market.

The Board determined that the subject property is an outlier to the Assessor's valuation model and the value assigned is too high. Sale on 1000 Craig Avenue was not used by the Assessor, but the Board has knowledge of the sale and it is a very good comparable and should have been used. Next highest comparable in the model used for the subject is \$368,000, so the \$409,000 value is deemed much too high. In review of the sales provided by the Assessor's Office, the Board voted to reduce the overall value to \$385,000. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 5th 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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