

Order of the Kittitas County
Board of Equalization

Property Owner: Ellen Wheatley
Parcel Number(s): 061133
Assessment Year: 2017 Petition Number: BE-170049
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 type="checkbox"/> Land	\$	<u>126,200</u>
<input type="checkbox"/> Improvements	\$	<u>139,970</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$266,170</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>126,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>89,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$216,000</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 22, 2018. Those present: Chairman Jessica Hutchinson, Jennifer Hoyt, Ann Shaw, Clerk Debbie Myers, Appraisers Mark Peterson and Kyle Norton, and Appellant Ellen Wheatley.

Appellant Ellen Wheatley said the property at 501 Helena is made out of materials from the war, and that it is basically two barracks which were put together; they have crooked floors, and low ceilings. She also said the property is a remnant of old flood irrigation and the water runs all year, and referred to the materials she submitted with her appeal. Appellant Wheatley said regarding the second property which she purchased in 2013, there are water rights issues, and insurance is hard to get in that area. She said she basically doesn't want to put too much money into something that she can't get fire insurance on. She stated the property has seasonal water and there is an old community water system that doesn't get winterized and is sketchy.

Appraiser Kyle Norton said the house on the first property is 1959 square foot, fair quality and built in 1940. He reviewed the information provided by the Assessor's office and said they had looked at the interior in 2015. He reviewed the comparable sales and said it is a unique home and not comparable with new homes. In response to the question of the property being developable, Appraiser Mark Peterson said that they value the property as one big lot, not as developable because they would have to bring material in and do a lot of work to develop it. He added that the well and pressure tank is inside of the home. Appraiser Peterson said the second property has a 1,264 square foot cabin which was built in 1968 that they show as an unfinished cabin and reviewed the Assessor's report. He said they do have mitigated water rights, and that comparable cabins sell for between \$100 and \$119 a square foot, so he believes \$98 a square foot valuation for this cabin is reasonable. There was discussion on winter issues with rustic cabins and similar unfinished cabins.

The Board determined that the inferior condition of the home should hold more weight in the market value of the property, with special emphasis on the inability to obtain financing. The Board has reduced the improvement value of the home to its previous value, plus the cost of upgrading the fence. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 26th day of March, (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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