

Order of the Kittitas County
Board of Equalization

Property Owner: David and Amy Crocco
Parcel Number(s): 949761
Assessment Year: 2017 Petition Number: BE-170050
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>62,110</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>227,740</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>\$289,850</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. The Appellant David Crocco called in for a phone hearing.

Appellant David Crocco said that the property evaluation is based on previous events that are no longer the case, and that there was not a platted parcel or zoning for that when the value was placed. He said their back yard has had the privacy compromised by a raised walking path that allows people to see right into the backyard.

Appraiser Kyle Norton said this lot is one of the larger lots in the development, and in the sales study used from 2016 sales the accuracy is around 94%. He said there are other apartment complexes near the neighborhood that have been there for a long time and there isn't evidence shown to have an effect on the market value of the homes in the Sander's Mill neighborhood.

The Board determined that any negative effect of the elevated walking path on the subject property is offset by the value of having a large lot size based on the sales of neighboring properties also located along the walking path. The Board of Equalization voted 3-0 to uphold 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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