

Order of the Kittitas County

Board of Equalization

Property Owner: Steve Johnson

Parcel Number(s): 10644

Assessment Year: 2017 Petition Number: BE-170056

Date(s) of Hearing: 4-5-18

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>46,060</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>168,710</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$214,770</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 value of land/improvements


A hearing was held on April 5, 2018. Those attending: Chairman Jessica Hutchinson, Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraisers Brad Melanson and Dana Glenn, and Appellant Steve Johnson.

Appellant Steve Johnson said he bought the house in 1996 and at that time there were four empty lots and two rentals, but the rest of the houses were family homes. A year after he moved in he heard they were going to build Habitat for Humanity houses, and he said most of the people sold out and moved. He said there is a house across the street and one house down that is a problem. He stated there is a lot of police activity, the weeds are 4 ft high, there are 4-5 cars in front, and they don't take care of the property. Mr. Johnson said his house should be worth more but its not, because people don't want to live there. He also stated he had tried to sell the property in the past.

Appraiser Brad Melanson said they did a market study dated 1-1-17. He reviewed the Assessor's answer, market sales report, and comparable sales. He said they don't always take into consideration neighboring properties. Appraiser Dana Glenn said neighborhoods come and go and change over time, and that this home falls into the model they use to value properties.

The Board considered the negative impact of some of the homes in the neighborhood as described by the Appellant. However, the Board determined that the Assessor's Office has fairly valued the subject property, especially considering the higher sales close to the subject in the same neighborhood. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 20~~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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REV 64 0058 (5/25/2017)