

Order of the     Kittitas     County

Board of Equalization

Property Owner: Sylvia Marie Sibillia  
Parcel Number(s): 084235  
Assessment Year: 2018 Petition Number: BE-180012  
Date(s) of Hearing: 12-11-18

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>128,650</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>17,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$146,400</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 December 11, 2018. Those present: Vice-Chair Ann Shaw, Reta Hutchinson, Clerk Debbie Myers, Appraiser Danny Rominger, and Appellant's Representative James Sibillia.

Appellant's Representative James Sibillia said this parcel is 15 acres with a couple outbuildings which are falling down. He said probably the best one is a 1954 cinderblock building which he uses for vehicles. Mr. Sibillia said the timber left on the property is scrub pine, and that the major of the timber was taken out years ago. He also said there is an old barn , and a wonky bunkhouse, unoccupied since the 1970's.

Appraiser Danny Rominger referred to the evidence he had submitted and said the one cinderblock garage is where the primary value comes from, and that the other buildings have a low condition on them, and are valued more as storage. He said they are still lower for the property portion than similar sales in the area.

The Board determined that the Assessor's value be sustained. No supportive sales were submitted by the petitioner to support a change in value. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

Dated this 15<sup>th</sup> day of January, (year) 2019

  
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](http://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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