

Order of the Kittitas County

Board of Equalization

Property Owner: Nicolas and Helen Newhard

Parcel Number(s): 306636

Assessment Year: 2018

Petition Number: BE-180045

Date(s) of Hearing: 3-12-19

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>81,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>325,330</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$407,130</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 12, 2019. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson Clerks Debbie Myers and Mandy Buchholz, Appraisers Dana Glenn and Danny Rominger, and Appellant Nicholas Newhard.

Appellant Nicholas Newhard said his land is being overvalued compared to his neighbors; that the house was built in 1992; that the house is overvalued and hasn't been changed since it was built. He reviewed comparable sales he had previously provided. Mr. Newhard said he wanted to go on record stating he thought many homes in the County are also being overvalued in the same way as his property is. He referred to a comparable home on Canterbury Loop and said the quality and condition of his home is not the same as newer homes on Canterbury Loop. He also said after they purchased the home they found water damage, rotted beams, and a door which isn't up to code that they have to fix. He said they have done some of the repairs, but more are needed. Mr. Newhard said he called the Appraisers and they told him the taxes are going up; but he said the quality and condition of his home didn't get changed, so he believes he is being fraudulantly taxed.

Appraiser Danny Rominger said the quality and condition of a home doesn't change as much over the years as the overall values of a home does. He said they usually physically inspect homes every six years, but this home is different. He visited this home on June 15, 2017 and did an outside inspection, then did an interior inspection in July of 2017 due to the basement renovation; then the home was purchased in September of 2017 by the current owner. Appraiser Rominger said he reviewed the comparable sales provided by the taxpayer; he also said State law requires them to value properties at the highest and best values.

There was discussion on homes values, quality and condition. Appellant Newhard said the home's renovation is homeowner construction, not builder construction and reviewed the pictures provided; he also stated the quality of comparables in Canterbury Loop are better. BOE Hoyt asked how the ratings factor into the assessment overall. BOE Hutchinson asked if it makes a huge difference. Appraiser Rominger said the condition doesn't make a huge difference, for example; flooring and appliances are automatic, and that every house has them. They are considered, yes, but it's not a huge difference, unless they are missing. He said the basement of the Appellants house is one third the size of the entire home. He said it's still valued below the comparable sales prices, everything considered.

Comparing the price per square foot for even the most comparable home provided by the Appellant with the most similar condition, the subject property's large square footage adds a considerable amount of value. The Board determined that the Assessor's office has accurately

assessed the property. The Board of Equalization voted 3-0 to sustain the Assessor's valuation.

Dated this 4 day of April, (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 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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