

**Order of the           Kittitas           County**  
**Board of Equalization**

Property Owner: Scott Price c/o Flanagan Bilton, LLC  
Parcel Number(s): 899234  
Assessment Year: 2018 Petition Number: BE-180075  
Date(s) of Hearing: 12-18-18

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>134,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>263,450</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$397,490</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 18, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Clerk Debbie Myers, and Appraiser Dana Glenn. The Appellant was not present.

The Board of Equalization reviewed petition materials submitted by the Appellant.

Appraiser Dana Glenn said that this home is located on Pebble Beach Drive; was built in 1983; is located in Sun Country Estates; in close proximity to the golf course; and has Yakima River frontage. He referred to the exhibits and photos they had provided. Appraiser Glenn said the statistics show the assessed values to sale price in this area is at 82%. He said he believes the assessed value should be sustained this year and next year they will be working to catch up to the market values. Chair Jessica Hutchinson said in the Appellants packet they referred to a comparable sale and were asking for the same price per square foot as that sale. Appraiser Glenn said price per square foot comparisons are tricky. He said if they are the same it could work, but difference in properties make it difficult. He also said there could be discrepancies because they didn't remove the land from their square foot estimate.

The Board determined that the Assessor's office has compiled sufficient evidence in the form of numerous sales in the neighboring area to the subject property to support value. Jessica Hutchinson moved to accept the Assessor's valuation. Reta Hutchinson seconded. Motion carried 2-0. The Board of Equalization voted 2-0 to sustain the Assessor's valuation.

Dated this 29 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)