

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

Property Owner: Corey, Robert  
Parcel Number(s): 12274  
Assessment Year: 2019 Petition Number: BE190003  
Date(s) of Hearing: 11-25-19

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>53,290</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>334,070</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>387,360</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>53,290</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>334,070</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>387,360</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 November 25, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, and Assessor Mike Hougardy. Appellant was not present.

Assessor, Mike Hougardy stated the Appellant feels the increase is not justified, drop in the land value. Appellant feels the buildings should be decreased as well. Appraiser's look at land values every year, the land went down, but the improvements increased. This was per market value. Market area is 88.1% is median ratio, county wide is 88.7%. Comparable sales are comparable, via quality and year built. Not over assessing the area.

The Board of Equalization has decided based on the comparable sales provided by the Assessor's office, the Board rules that the Assessor has valued the property correctly. The Board voted 3-0 to uphold the assessed value and advises the appellant to contact the Assessor's office to inquire about a senior exemption application.

Dated this 5 day of December, (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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REV 64 0058 (5/25/2017)