

Order of the Kittitas County
Board of Equalization

Property Owner: Blazynski, Stan
Parcel Number(s): 231933
Assessment Year: 2019 Petition Number: BE190004
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>64,560</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>91,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>156,060</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>64,560</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>91,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>156,060</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 November 25th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and the Appellant Stan Blazynski.

The Appellant stated the addition is new-unfinished construction. He stated that none of the comparables were with unfinished new construction. The Appellant's house is a project, not move in ready. The Appellant stated his property was in a busy traffic area, which brings value down. The Appellant stated there are building restrictions on the land that limit his building options.

Assessor, Mike Hougardy stated the sales he has provided are perfectly comparable, the size of the parcels are similar, smaller parcels sell for more per area. The Assessor used the same model for the comparables and the subject property, comparables sold for more than valued. The Assessor states there is not straight across, value per acre. The Assessor points to comparable sales that are also located on busy streets, high traffic areas. The average range is \$213 per sq. /ft. The comparables are older than the subject property.

The Appellant states, the Assessor has one main problem with the comparables still, the subject property is unfinished construction, one cannot live in it, still needs to complete 25% of the project.

The Assessor showed comparables that are unfinished construction as well.

The Board of Equalization decided after reviewing the comparable sales used by the Assessor's Office and also those singled out by the Appellant, the Board could not see any overwhelming evidence that the subject property is so unique that it cannot be valued by comparing it to the market sales. The sales used in the market study are also on busy streets and have similar lot and home sizes, and some were also in need of finishing before occupying much like the subject property. The Board voted 3-0 to uphold the Assessor's value.

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 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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