

Order of the Kittitas County
Board of Equalization

Property Owner: Peterson, Michael
Parcel Number(s): 720134
Assessment Year: 2019 Petition Number: BE190024
Date(s) of Hearing: 11-22-19

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>58,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>39,090</u>
<input type="checkbox"/> Minerals	\$	<u>0</u>
<input type="checkbox"/> Personal Property	\$	<u>0</u>
Total Value	\$	<u>97,260</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>58,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>39,090</u>
<input type="checkbox"/> Minerals	\$	<u>0</u>
<input type="checkbox"/> Personal Property	\$	<u>0</u>
Total Value	\$	<u>97,260</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 22, 2019. Those present: Vice Chair- Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, and Appraiser Dana Glenn. No one in attendance for the Appellant.

Appraiser Dana Glenn stated the parcel was a single wide manufactured home on .33 acre lot. The home was built in 1973, in fair quality of average condition, well maintained and comfortable. Parcel has a 24x24 garage, deck, and storage building. This parcel is sold with land, not in a park. By all assessment values, this is not over assessed. Cluster sales are consistent. Nice entry level housing, the market has increased for entry level housing. There has been a rise in manufactured homes, especially homes on lots.

The Board of Equalization reviewed the information supplied by the Assessor's Representative and the Petitioner's appeal paperwork. The Appellant did not supply any supportive sales or documentation to be considered in the Board's deliberation of this parcel. Since the burden of proof is on the Appellant to support a change in value, the Board of Equalization has voted 3-0 that the Assessor's value be sustained.

Dated this 5th 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706.
Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)