

Order of the Kittitas County

Board of Equalization

Property Owner: Knudson, Ryan  
Parcel Number(s): 955178  
Assessment Year: 2019 Petition Number: BE 190027  
Date(s) of Hearing: 11-26-19

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**

Land \$ 125,230  
 Improvements \$ 19,400  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ 144,630

**BOE True and Fair Value Determination**

Land \$ 125,230  
 Improvements \$ 19,400  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
Total Value \$ 144,630

**This decision is based on our finding that:**

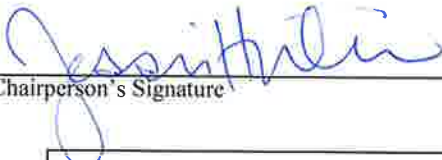
The issue before the Board is the assessed value of land/improvements.

A hearing was held on November 26th, 2019. Those present: Chair-Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, and Assessor Mike Hougardy. No one present for the Appellant.

Assessor Mike Hougardy, explained the Appellant was not disputing the land value, only the improvement value. The reason the Appellant stated they were appealing this parcel was that a building was listed on the property while there is no building. The Assessor explained there is no assessment of a building; it currently has a zero value. The Assessor only listed 19,400 for improvements for well and water source that was there from when the house was there, no value for home or septic system.

The Board of Equalization has decided due to lack of comparable sales to suggest otherwise, the Board voted 3-0 to uphold the Assessor's value.

Dated this 20 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.