

Order of the     Kittitas     County

Board of Equalization

Property Owner: Butkovich, Benny

Parcel Number(s): 333034

Assessment Year: 2019

Petition Number: BE190052

Date(s) of Hearing: 12-4-19

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>50,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,180</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>133,180</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>50,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>54,410</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>104,410</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 4th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, Appellant Lisa Browitt, and Observer Robert Browitt .

The Appellant thanked the Board. the owner of the property is deceased, the property was transferred in 2003. Property has a single wide trailer from 1996 and an old farm house. No one has lived in it since the 1960; there is no foundation, plumbing, electricity, doors, or windows. The barn is being removed in the spring. The Appellants are not contesting the land value. The trailer is currently being rented out, that will cease next year.

The Appraiser said they had tried to reach an agreement for \$104,410 total value. The salvage house is 95% depreciated. There is septic system, garage, and mobile home.


The Appellant says the septic system has been broken since the 1960's, the trailer is hooked up to Roslyn water and sewer. The Appraiser says there is value for any sewer system.


The Appellant still believes that 20,000 for the salvage house is too high, it will cost more to remove it. \$8,350 for the old house as it stands. Any value on the house is too high, the garage is more functional than the house and the garages is being valued at less than the house.

The Appraiser shows a single wide home on an acre. Comparable sales show support of the value. The mobile home is a good rental. The storage buildings do have some value.

The Board of Equalization acknowledges the negative affect the shell of the farmhouse has on the property, and accepts the proposed value by the Assessor's Office as a fair value for an uninhabitable improvement. The Board voted 3-0 to reduce the value of the improvements to \$8,350 for a total improvement value of \$54,410 and an overall value of\$ 104,410.

Dated this \_\_\_\_\_ 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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