

Order of the Kittitas County

Board of Equalization

Property Owner: Shea, Elizabeth

Parcel Number(s): 402434

Assessment Year: 2019

Petition Number: BE190059

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>70,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>415,540</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>485,740</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>70,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>359,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>430,000</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, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Elizabeth Shea.

The Appellant stated her property is located right next to Suncadia without being within Suncadia. Property was purchased in 2017 in a fair market value purchase, the appraisal at the time was 392,000, and the property was listed at 400,000. The Appellant was going to list the house this summer, CMA report conducted September 2019 suggested an asking price of 430,000. The Appellant says there is an extra bonus room listed on the property review sheet, the room is not useable for anything except storage, and it is an unfinished room.

The Appraiser states the bonus room can be listed as unfinished but was not 100% sure on how it was valued on the listing. The Appraiser pointed to comparable sales from the area. The Appraiser stated that sale prices in the area have been increasing since 2018. Based on references this area is being under assessed and that include this subject property.

The Board of Equalization recognizes the sale of the subject property just two years prior as a strong indicator of value, as well as a neighboring property sale. The Board voted 2-0 to reduce the value to \$430,000 according to the market analysis provided by the appellant.

Dated this 5 day of December, (year) 2019

Jessie Hutchinson  
Chairperson's Signature

Taylor Crouch  
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.

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)