

Order of the Kittitas County
Board of Equalization

Property Owner: Kovalerchuck, Boris
Parcel Number(s): 897634
Assessment Year: 2019 Petition Number: Be-190079
Date(s) of Hearing: 1-6-2020

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> 125,650 </u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u> 498,910 </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 624,560 </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u> 125,650 </u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u> 452,900 </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> 578,550 </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 January 6, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Boris Kovalerchuk.

Appellant states property qualified for destruction of property due to the Taylor Bridge Fire. The fire was in the walls and the smell is not gone, still needs smoke removal. Appellant's son has had to move out of the bedroom due to smoke smell. Appellant states to judge value of this property, Assessor must use other burned properties. The comparable sales provided were not impacted by the fire. Comparable sale #150 valued at 128%, adjacent to subject property, should be the best comparable, land sale.

Assessor, the Taylor Bridge fire was devastating, the County lowered damaged property values since fire until 2015. There has been recovery since the fire in a highly desirable area. High value sales are selling in the area. 2018 sale the Appellant included was included into Assessor's sales. Assessor points to sale #142 as best comparable. Model in area is at 87% ratio. Should do a physical inspection regarding the fire smell still being in the home.

The Board of Equalization has decided the Appellant has successfully established the fact that the property is still displaying the negative aftereffects of the Taylor Bridge Fire. The Board voted 2-1 to reduce the value of the improvements to \$190 per square foot to account for the lingering effects of smoke damage. The Board strongly recommends that the Appellant makes an appointment with the Assessor's Office for a field visit to determine the extent of the damage.

Dated this 15 day of January , (year) 2020


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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