

Order of the Kittitas County

Board of Equalization

Property Owner: Mildon, Ted

Parcel Number(s): 375133

Assessment Year: 2019 Petition Number: BE-190149

Date(s) of Hearing: 1-21-2020

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>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>394,430</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>479,430</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>85,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>339,432</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>424,432</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 21st, 2020. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Ted Mildon.

Appellant is the owner and primary builder of everything on the property, most of the work on the property occurred in 1974. Recently the Appellants dug a deeper well, so some of the maintenance needs have been deferred. The Appellant states there is deterioration of the roof due to no drainage from snow, parts of the roof need to be completely torn off and re-roofed. West end of the home has sun damage and the windows have lost their seals. The whole window needs to be replaced, not just the glass for several windows. There is a large evergreen tree right outside of home, which is causing foundation dis-repair. Major siding and trim repairs are needed as well. Right now, the Appellant suggests the value should be 400,000-435,000. The assessed value indicates a home that is ready to sell, this home is not ready to sell.

Assessor Mike Hougardy states there may be condition issues that were missed for this property. For this market area, the sales ratio is at 90%, not over assessing the area. Assessor would agree that there is work to be done on the house and, recommends the Board takes the work that needs to be done to come off the value. Sales study support the current value.

The Board of Equalization recognizes the comparable sale on Strande Road as the closest comparable to the subject property. Assigning a price per square foot closer to that of Strande Road and adding in value for the additional buildings on the property, the Board voted 3-0 to reduce the value of the improvements to 339,432 for a total 424,432.

Dated this 29 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](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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REV 64 0058 (5/25/2017)