

Order of the Kittitas County

Board of Equalization

Property Owner: Radawick, Charles  
Parcel Number(s): 250234  
Assessment Year: 2019 Petition Number: BE190164  
Date(s) of Hearing: 1-29-2020

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>58,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>341,550</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>399,720</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>58,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>341,550</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>399,720</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 29th, 2020. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, and Assessor Mike Hougardy. No one present for the Appellant.

Assessor Mike Hougardy stated the Appellant stated on their petition that they cannot believe the value increased when there were no improvements. Subject parcel is located close to Ronald, WA. The area has seen steady sales. The median ratio is 87%, shows that the area is not being over assessed. There are multiple sales which have been validated in the market area. Highly desirable recreation area in Upper County by Suncadia. The whole market has increased for the area. There are multiple sales and land sales to compare to. Land assessment is very close to the sales that have come in at 60k. Recreation properties have begun to change in the area to nicer, more higher quality recreation homes. The sales support the assessed value and it should remain sustained.

The Board of Equalization has due to the absence of comparable sales from the appellant to suggest a lower value, the Board voted 3-0 to uphold the Assessor's Value.

Dated this 3 day of February, (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)