

Order of the Kittitas County

Board of Equalization

Property Owner: Foreman Enterprises  
Parcel Number(s): 276833  
Assessment Year: 2019 Petition Number: BE-190184  
Date(s) of Hearing: 1/23/2020

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>324,830</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>36,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>361,630</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>324,830</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>36,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>361,630</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 23rd, 2020. Those present: Vice-Chair Ann Shaw, Jennifer Hoty, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Chaz Standage.

Appellant states this parcel is owned by United Rentals property. The parcel works as an economic unit, 3 parcels, Board Cases Be.190180, Be.190184, and Be.190185. Appellant used the cost approach method. The building has metal siding and there is wear and tear on the building. There is a small utility building on parcel as well. Average quality for each building. Appellant used the depreciation table for Marshall and Swift and calculated in extra features such as pavement and fencing, adj. land comparables were used. Parcels have old buildings since they were built in 1945, lot of wear on the buildings.

Appraiser Dana Glenn states this retail showroom is on the corner of Main Street and Manitoba Ave. The parcel has access behind the showroom warehouse. Comparable sales for showroom warehouse, are all above the subject property. \$15 sq./ft is conservative. Assessor's Office also used the cost approach for this property. 30% depreciation rate for the property. Appellant used an 80% depreciation rate. Sales study shows that that rate is not market depreciation. Cost approach is not over assessing the property.

Appellant states that case Be.190184 is a larger parcel that has a shop on it. Accesses off Manitoba Ave. Equipment shop built in 1998 and misc. concrete.

Appraiser Dana Glenn states the land is valued at \$3.55/sq.ft. sales of large commercial parcels support the assessed value. Land sales provided by the Appellant were from Yakima County not Kittitas County

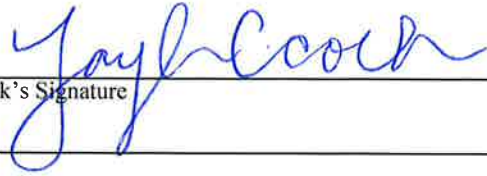
Appellant's main disagreement would be the quality of the property and the age of the property being that the property was built in 1945, 30% depreciation is not appropriate for that parcel. Table the Appellant used was a Marshall Swift depreciation dated 2019, Assessor's table was dated 2015, Appellant's table is more current. The quality and condition are not good, at best it would be average. Appellant says the comparables sales are all newer built buildings and are not comparable to the subject property.

The Board of Equalization has determined that the Assessor's valuation be upheld. The petitioner did not supply comparable sales to support a change in value. The Board voted 3-0 to uphold the value.

Dated this 27<sup>th</sup> 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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