

**Order of the     Kittitas     County**  
**Board of Equalization**

Property Owner: Timothy Allen  
Parcel Number(s): 21424  
Assessment Year: 2020 Petition Number: BE-200007  
Date(s) of Hearing: 1-25-21

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>99,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>78,730</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>178,680</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>99,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>78,730</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>178,680</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held January 25<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appriaser Danny Rominger, and Appellant Tim Allen.

The Appellant stated there were some corrections to the property sheet because there is no water source, and no storage unit, the out building is an outhouse. He was concerned about the improvement value, not the land value. Cabin has basic electricity, no water, no septic, no heat, concrete floor, not a livable dwelling. Disputes cabin sales provided because the cabins are not comparable, they are livable. Stated he could replace the cabin with the same utilities for \$50,000, and it would not have insect damage, like the current dwelling.

Danny Rominger, Appraiser shared the comparable sales. All classified as cabins. The Appellant disputes that his home is a cabin. Cabins are livable dwellings, his building is not. Mr. Rominger explained that now there are adjustments every year, not just the inspection years. Cabins in comparable sales are being assessed at 87% of market value currently. The outhouse is classified as a storage building per their office practices. This parcel is listed as having a water source. The Appellant clarified that there are 2 dry wells, drilled 30-50 years ago and have never produced water. Mr. Rominger is willing to work with the Appellant to correct the record. Danny recommends going through the Department of Ecology to make the correction that there is no water source. The Appellant says there is a KRD water right for the parcel.

The Board of Equalization has determined that the assessor's valuation be sustained. The Board would consider a reduction to the value if evidence was submitted to show that there is not water availability to the property. The Board suggests that the petitioner provide such documentation to the assessors office for future valuation. The Board voted 3-0 to sustain the value.

Dated this 9<sup>th</sup> day of February, (year) 2021

  
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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