

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

Property Owner: Leanne Westbrook  
Parcel Number(s): 316033  
Assessment Year: 2020 Petition Number: BE-200018  
Date(s) of Hearing: 1-7-21

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>88,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>145,620</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>233,620</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>88,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>145,620</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>233,620</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 7<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk, Taylor Crouch, and Appraiser Brad Melanson, the Appellant was not present.

Brad Melanson, Appraiser overviewed the exhibits presented, the map of the property and comparable sales. All the comparable sales used were near the airport as well, since this was a main concern of the Appellant. The average price per sq/ft of the comparables was lower than the assessed value of the subject. The upstairs of the subject property is not fully finished, but habitable so true comparable sales were minimal. The quality/condition for the subject have been modified for the construction.

The Board of Equalization has determined that the assessed value of the property be sustained. The comparable properties evaluated support the assessed value and are also within the same flight pattern of the airport. The Board voted 3-0 to sustain the valuation.

Dated this 3<sup>rd</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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