

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

Property Owner:   Doss Roberts    
Parcel Number(s):   044134    
Assessment Year:   2020   Petition Number:   BE-200021    
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>          64,040          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          170,270          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          234,310          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          64,040          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          170,270          </u>
<input type="checkbox"/> Minerals	\$	<u>                                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                                  </u>
Total Value	\$	<u>          234,310          </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, Appraiser Brad Melanson, and the Appellant Doss Roberts.

The Appellant stated this parcel was 5 acres with a 1974 FHA home that was built for \$116,000. It is a simple design home. He suggests a \$150,000 value for the home. He said the land is valued too high, due to inadequate water supplied by their well. There is also a County owned gravel pit located on his lot. With the current valuation this parcel is \$16,000/acre.

Brad Melanson, Appraiser stated he verified improvement details, with the homeowner and made some modifications. Their Office added the concrete driveway to the improvement record, this was not a significant value change, but was needed to make the record accurate. The Appraiser overviewed the provided comparable sales. The subject property is assessed at a lower price per sq/ft than comparable sales.

The Board of Equalization has determined that the assessor's valuation of this property be sustained. The appellant brought up the concern of inadequate domestic water but the lack of water occurred after the January 1 2020 assessment date. For the next assessment year, this water shortage should be brought to the attention of the Assessor's Office so it is considered in the re-evaluation of the property. The Board voted 3-0 to sustain the assessor's 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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