

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

Property Owner: James Ritter  
Parcel Number(s): 426936  
Assessment Year: 2020 Petition Number: BE-200058  
Date(s) of Hearing: 1-11-21

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>780</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>78,940</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>79,720</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>780</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>33,120</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>33,900</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 11<sup>th</sup>, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk, Taylor Crouch, Appellant Jim/James Ritter and Appraiser Chad Larson.


The Appellant stated the main increase came under the improvements, when the only improvement was a water source modification, a new well. He called the Assessor's office and they stated the increase was due to changes in the market value. In 2019 a pump house was installed, but no other improvements to the cabin. The increase was excessive, as the subject property has no electricity, no septic, no foundation, and he is planning to demolish this and replace the cabin. The new well was just a replacement, there was already an existing water source. The Appellant went through proper planning and permitting for the well. This Cabin is only usable around 5 months of the year. The Appellant requests the value to be lowered back to the original value. The comparables provided by the Assessor's office are accessible year-round, where he has to snowshoe 1.5 miles in the winter. This property was purchased in 2017 for \$120,000.00 then put it into open space/forest.

Chad Larson, Appraiser reviewed that their office is required to value at 100% of market value, the ratio for this parcel is average 87%. Sales are booming in the County. He specified what an improvement is, just an improvement to the land, not an improvement since the last assessment. Mr. Larson visited the parcel in 2016, he spoke with the Appellant and then visited the parcel in person this last October. Mr. Larson saw there was solar panels and updated measurements, since they were not accurate. He did not have access to the inside of the cabin, could not justify rotting floors or rodents due to lack of access. Mr. Larson then reviewed his provided comparable sales. Mr. Ritter contested the comparability. The subject is classified as a sleeping cabin. Mr. Larson showed the market ratio, this assessment is within range. The quality/condition are at a lower level to reflect deferred maintenance.

The Board of Equalization has determined that the assessed value of the property be reduced to \$33,900. Improvement value is \$33,120 and land value is \$780. The Board has accommodated for the water availability that was disclosed to the Assessor's office and condition of the improvements on this parcel. The Board voted 3-0 to reduce the Assessor's valuation.

Dated this 4<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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