

Order of the Kittitas County
Board of Equalization

Property Owner: Jo Ann Cowan
Parcel Number(s): 102736
Assessment Year: 2020 Petition Number: BE-200106
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>73,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>125,170</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>199,020</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>73,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>125,170</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>199,020</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 25th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, and Appraiser Dana Glenn, the Appellant was not present.

Dana Glenn, Appraiser stated this property is a cabin in the Salmon la Sac campground area. Located in an association, this lot fronts the Cle Elum river. Has access to open space forest. Has a septic system. He presented his exhibits, photos of the property. Located in a very scenic area with access to the river. Comparable sales, all have seasonal access. Subject is valued at 243 per sq/ft which is lower than the comparable sales. Sales indicate a good market for cabins, recreational land is in a prime market. Mr. Glenn believed this property would sell for this amount and asked the Board to sustain the value.

The Board of Equalization has determined that the assessed value of this property is sustained. The petitioner did not provide convincing evidence to warrant a reduction in value. The Board voted 3-0 to sustain the value.

Dated this 9th day of February, (year) 2021

Ann Shaw
Chairperson's Signature

Taylor Crouch
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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)