

Order of the Kittitas County
Board of Equalization

Property Owner: Michael and Linda Barnett

Parcel Number(s): 580633

Assessment Year: 2021

Petition Number: BE-210001

Date(s) of Hearing: 9-22-21

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>77,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>151,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>229,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>77,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>136,570</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>214,070</u>

This decision is based on our finding that:

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

A hearing was held September 22nd, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Evan Jones, and Appellant Linda Barnett.

Appellant Linda Barnett stated that the increase on the property is unjust. The Assessor's office goes by other property values. The subject property has a hay press that runs 24/7 right next to the subject property. There is traffic and noise associated with the press.

Jessica Hutchinson asked if the hay press is new? It is new, it started this year, and has been going for about 6 months. Her bedroom is right next to the motor of the press. The press is direct across the street from the subject. The only respite is Sunday morning-day, the press resumes Sunday evenings.

Appraiser Evan Jones must-see evidence from recent sales that the hay press does affect value. He visited the property in June and saw that there was damage to the roof. He sent an agreement to the appellants for their consideration due to the visit. The original value for the property was \$229,400, and the proposed agreement value was \$214,070 based on the condition of the manufactured home, decreasing from average to fair condition. Mr. Jones reviewed comparable sales in the area, they do not suggest the hay press caused a market impact.

The Assessor agreed to lower the value of the improvements due to the condition of the roof. Unfortunately, there is not currently any market sales evidence to support a reduction due to the recent hay press operation because the operation started after the appraisal date of January 1, 2020. The Board voted 3-0 to reduce the value of the improvements to \$136,570 for a total of \$214,070.

Dated this 18th day of October, (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 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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