

Order of the Kittitas County
Board of Equalization

Property Owner: Del Holter
Parcel Number(s): 183936
Assessment Year: 2021 Petition Number: BE-210012
Date(s) of Hearing: 10-6-21

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>69,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>288,830</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>358,630</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>69,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>288,830</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>358,630</u>

This decision is based on our finding that:

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

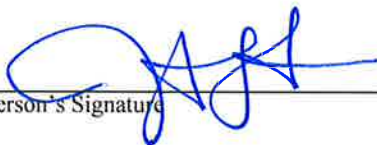
A hearing was held October 6, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Josh Cox, Clerk Taylor Crouch, Appraiser Kyle Norton and the Appellant Del Holter.

The Appellant Del Holter stated that this is the main home. The assessment increased greatly. Improvements increased without any improvements on the building. There is not an increased value on the property.

Appraiser Kyle Norton stated this was the main residence. The parcel consists of a home, pole building, and storage building. The home seems well maintained and useable, looked to be in good condition from the road. He pointed to sale #13, the same home/lot size, and a sale ratio of 77%. Sale #63 same quality as the subject, the ratio was 96%. Study shows that sales are increasing in this area. No physical changes to the property record.

In the absence of evidence in the form of comparable market sales, the Board voted 3-0 to sustain the value.

Dated this 14th 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.

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)