

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

Property Owner:   Cindy McMeans    
Parcel Number(s):   958177    
Assessment Year:   2021   Petition Number:   BE-210023    
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>  156,240  </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>  307,170  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>  463,410  </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>  156,240  </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>  307,170  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>  463,410  </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 Cindy McMeans and Observer Lisa Lawrence.

The Appellant Cindy McMeans stated that this parcel contains the home and outbuildings. She disputes the real estate assessment and improvement value. The home is old, the only comparable is on page 8, built-in 1885 and sold for \$200,300 and sold on a half-acre. All outbuildings are 35 years old, lost the main barn in a wind storm on 8/821. Would like it removed from the tax rolls. The issue with the comparable sales, much like 174. This parcel should be assessed at land at \$125,654 and improvements at \$265,280 for a total of \$390,934.

Appraiser Kyle Norton said that it is the number of outbuildings that drives the value for the parcel, the home is at \$150,000, the least valuable piece of the parcel. He suggested that she speak to the assessor's office and file a destroyed property claim for the blown-down barn. The land argument is comparable to the previous land arguments. Total of 45 acres, primarily irrigated, 11 acres of rangeland. Exhibit 2 is the market study for the area. Her home is older, valued as liveable but had depreciation. There was a sale of an older home in the study. It shows that they are not overvaluing older homes.

The Board has determined that the evidence from the appellant is not sufficient to overcome the Assessed Value. The Board voted 3-0 to sustain the value.

Dated this   14<sup>th</sup>   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](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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