

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

Property Owner:           Karen Hernandez            
Parcel Number(s):           616333            
Assessment Year:           2021           Petition Number:           BE-210024            
Date(s) of Hearing:           9-15-21          

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>          31,270          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          113,080          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          144,350          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          31,270          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          113,080          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          144,350          </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 15th, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Danny Rominger, and appellant Karen Hernandez.

The appellant stated that in the last 10 years the value on the subject property has gone up 127% with no improvements besides paint. The appellant's longest-running issue is that it is a one-bedroom house, not a two-bedroom. Has been listed as a 2 bedroom subject, so the program gets a wrong value. She stated that bedrooms need closets, and the loft doesn't have a closet, it is 5'4" at the peak. The property sheet stated that the property has baseboard heat and a wood stove. The subject has neither, it does have two natural gas furnaces that were installed in 1992. She says the market area she is placed in is not accurate to the property. The subject is a 110-year-old home. The appellant mapped out the comparable sales, Melgaard road and Manashtash road, these are not in the area of the subject, these are south of I-90 which is more desirable. The Daily Record published an article that inflation in housing has gone up 47%, where her home has gone up 127%. This is a rental property.


Jennifer Hoyt asked the appellant why the lease doubled in 2019-2020 per her rental summary. The appellant stated the rental was empty part of 2019 due to repairs, the unit rents for \$800/ month and the appellant pays water and garbage.

Appraiser Danny Rominger clarified the property record sheet with the appellant to make sure it is correct. He stated that the number of bedrooms does not really affect the value, value more comes from the usable square footage. The 2nd floor is being run as an attic, not as usable living space. Mr. Rominger changed the bedroom count to a 1-bedroom. He stated the quality and condition of the property, quality is 1.5 and the condition is 2, depreciation is as a 1900 home. The comparative sale ratio median is 91.3% and the mean is 100.03% for this market area.

Jennifer Hoyt asked if the baseboard heat to natural gas and removing the wood stove would affect the value. Mr. Rominger said the change would be approximately -\$1,000.

The Assessor's Office acknowledged that some of the attributes of the subject property need to be updated, however, the Board has determined that the changes would not be enough to affect the market value. The Board voted 3-0 to sustain the value.

Dated this 1<sup>st</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.

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**