

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

Property Owner: The Meadows Ellensburg LLC  
Parcel Number(s): 722833  
Assessment Year: 2021 Petition Number: BE-210035  
Date(s) of Hearing: 9-14-21

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>820,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,199,050</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,019,260</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>820,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,199,050</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,019,260</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 14<sup>th</sup>, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch and Appraiser Dana Glenn, the appellant was not present.

Appraiser Dana Glenn stated there was no evidence was submitted from the Appellant besides stating that their financial information did not support the market value. Appraiser Exhibit 1, is a map of the properties. These are standard apartments for Kittitas County, not high end, but not on the low end. Appraiser Exhibit, 3 is the comparable sales, the Assessor's Office compared the subject with other apartment complexes. The subject has a combination of 2 and 1 bedroom apartments. Mr. Glenn compared the assigned market rent and the assigned market rent multiplier, 7.9 is the subject property multiplier. The comparative sales are all producing higher ratios than what was assigned to the subject property, indicating that compared to the market, the sales have a higher rent multiplier than the subject property, showing a conservative assessment. Mr. Glenn asked the Board to sustain the values on all 3 cases.

The Board of Equalization has determined since the appellant did not provide evidence of sales or other market evidence to support a lower value, to sustain. The Board voted 3-0 to sustain the Assessor's 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.

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**Distribution:** • Assessor • Petitioner • BOE File

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