

Order of the Kittitas County
Board of Equalization

Property Owner: Tom Colvin
Parcel Number(s): 124235
Assessment Year: 2022 Petition Number: BE-220001
Date(s) of Hearing: 09/22/2022

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>133,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>366,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>499,110</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>133,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>366,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>499,110</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 on September 22, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellant Thomas Colvin.

The appellant stated that the neighboring parcel is affecting the value of his home. The neighbor's lot is full of junk cars and trailers that are pushed up against his fence. The problem has been going on for many years. He referenced his evidence which included police reports, code violations documents, and photos pertaining the neighboring parcel, who shares a fence with the subject property.

Danny Rominger stated that it is hard to show that outside factors are contributing to the value of a house. The way the subject property sits, there are 2 parcels to the north, 1 is new construction that does behind the problem property, the other is still in construction. Across the street is agricultural land. The assessor's office cannot find evidence that suggests that the value should be reduced based off deferred maintenance on the neighboring property to include the collection of personal property that is on there, because the activity to the north and the home across the street that looks at the problem property. Appellant argues that his parcel is the only parcel that really borders the problem parcel.

Mr. Rominger stated the subject property is under senior exemption, the market value last year was \$409,000. This year it is valued at \$499,000. The frozen value is \$324,580, however after the senior reduction loss, \$129,830 is the frozen value being tax against. With what is being asked for, an adjustment of value, it is already at a frozen value that is less then the value the appellant is asking. Exhibit 3.

The board has determined that the assessor's valuation is to be upheld. The petitioner stated that the neighboring property has a negative impact on the value of the subject property. The board encourages the petitioner to watch for other properties that are near similar obsolescence properties and keep record of the effect that has on the property value to support their case in the future. The Board voted 2-1.

Dated this 2nd day of November, (year) 2022

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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