

Order of the Kittitas County
Board of Equalization

Property Owner: Roger and Darla Reynolds
Parcel Number(s): 868136
Assessment Year: 2022 Petition Number: BE-220090
Date(s) of Hearing: 09/29/2022

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> 140,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 297,770 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 437,770 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 140,000 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 247,770 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 387,770 </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 29, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellants Roger and Darla Reynolds.

The appellant stated that the comparable sales submitted by the Assessor's office all has improvements done prior to the sale besides one. The subject property has foundation issues, which are the biggest issue, and it has a leaking roof, along with various cracks through out the house. The appellant went through the pictures that he submitted which show foundation issues. The subject property would not pass an inspection now.

Jessica Hutchinson asked if when bought was it listed? It was the appellants grandparents' house, it was not a market sale, they did get a loan and bought the house on an emotional buy.

Mr. Norton stated that the subject property is a 1963 built home, 1,591 square feet, fair quality, and average condition. Most concerns from the appellant seem to be condition related. Currently there is 25% depreciation rate, which is about \$65,000 deduction applied to the house for condition issues and age. The market report shows that land values are being fairly assessed. Currently in the area 3 acres is selling for \$160,000-\$200,000, and the subjects is being assessed at \$140,000 for land. The sales model shows that the assessor's office is with 85-86% of the sale price to assessed ratio.

Mr. Norton asked the appellants if they have had any bids done on a cost to cure the foundation issues, yes it was close to \$100,000, and due to the age contractors aren't excited to touch it. The appellant referenced the pictures of the cracks in the interior walls and concrete. The ceiling to floor to the wall is all separating.

Ann Shaw asked the breakdown of value per improvement. The value for the garage is \$26,700, and \$46,000 for the structure next to it. Mr. Norton has not been inside the establishment.

The board has reduced the improvement value to \$247,770 and sustained the land value at \$140,000. The reduction was based on the condition of the foundation and necessity for a foundation replacement. The Board voted 3-0.

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

ANN SHAW
Chairperson's Signature

Emier S
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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