

Order of the Kittitas County
Board of Equalization

Property Owner: Paul and Molly Kelly
Parcel Number(s): 507735
Assessment Year: 2022 Petition Number: BE-220091
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>34,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>55,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>89,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>34,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>55,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>89,700</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 Molly and Paul Kelly.

The appellant stated that this is a cabin in Liberty. The assessment went up 27% increase from last year. Mr. Kelly went through his list on parcels near him where the assessment rates went up at lower percent increase than his cabin. The appellant also listed the square foot price is higher for his cabin than the comparables. The request is to fall in line with similar cabins and for similar square foot price.

Mr. Norton stated that the subject is a 390 square foot cabin and was built in the year 1967. The percent change is higher due to the fact that this property was appealed last year and granted. Each year properties are assessed to reflect market value. Reviewing it, it isn't an outlier if the Liberty Mountain Community, so it was modeled with the other cabins in the area. Exhibit 2 has 5 sales, on one sale the model produced a value within \$330 of the sale price, indicating the model is working quite well. Square footage cost is calculated in the model. A larger cabin would see a lower price per square foot.

Ann Shaw asked about land value and a redzone certificate, a red zone study was done and there were adjustments made to the homes in the redzone.

The board has determined that the assessor's value is to be sustained. There was not sufficient sales evidence provided by the appellant to support a change in value. The updated sales study for red zone properties in the Liberty Mountain area accurately reflects the market value of the subject property. The board voted 3-0.

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





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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