

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

Property Owner: Jim and Sandi Bunch  
Parcel Number(s): 355233  
Assessment Year: 2022 Petition Number: BE-220098  
Date(s) of Hearing: 10/13/2022

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**

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>129,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>124,080</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>253,380</u>

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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 October 13, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Joel Ihrke, and the appellant was not present.

The appraiser stated that the appellant is appealing their land value. The subject property is a cabin with a detached garage, a small gazebo, and a small storage building, and they have a well. Page 2 Exhibit 1 shows that it is quite a ways out on Manastash Road. Exhibit 2, sales study, looks at properties in the same region as the subject property. Exhibit 2 page 4 shows the assessor's office is 85-89% of the assessed-to-sales ratio in that area. Exhibit 2 page 10 is a complete list of sales in the area, sales 32-36 bracket the subject in square footage. The subject property is a cabin the sales studies are for homes, but sales 1 and 2 are closest to the subject cabin in acreage. Exhibit 3 page 5 are all the cabin sales in that area. Exhibit 3 page 1 is a residential acreage model, the first acre is valued at \$85,000 and decreased with additional acreage to around \$1000 per acre. The subject property is 19.80 acres. There is a \$25,000 positive adjustment for the creekfront to the subject property making the first acre valued at \$110,500, the other 18 acres are valued at \$1,000 per acre. Land sales 32-36 are way above the subject property, the subject property does have a very rocky area, and this is being considered in the land value. Exhibit 3 page 5, cabin sales, cabins are unique and hard to get comparable, sale 14 is on the most acreage but is in worse condition than the subject. For all cabin sales in the area, the assessor's office is 68-72% of the assessed-to-sales ratio.

The board has determined that the assessor's value is upheld. No supporting evidence was provided to make a change in the assessed valuation. The board voted 3-0.

Dated this 8 day of December, (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](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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REV 64 0058 (5/25/2017)