

Order of the Kittitas County
Board of Equalization

Property Owner: Thomas Siedler
Parcel Number(s): 206935
Assessment Year: 2022 Petition Number: BE-220101
Date(s) of Hearing: 10/27/2022

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>200,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>206,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>200,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>206,400</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 October 27, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant Thomas Siedler.

The appellant stated that this is a 1-acre property, unimproved besides a 50-year-old sleeping cabin that has no insulation and is in poor condition. Real estate agents say it has no value. There is no septic, but it does have electricity. The comparable properties listed by the assessors have a lower price per acre and are different than the subject property due to water availability. To the east of the subject, there is a storage unit going in that will lessen the value of the subject. They have temporary waterfront access that would not be available to a new owner if the subject were to sell.

The appraiser stated that the subject is a 1-acre piece of land, flat and unadjusted. There is a 216-square-foot sleeping cabin that was built in 1977, it is in fair condition since it is hooked up to property it is real property, and there is a \$6,400 value attached to the cabin. He went over his market report.

Ann Shaw asked about the destroyed property claim in 2019 and the siding type. It was a deck that was in front of the cabin. It is rolled asphalt siding.

The board has determined that the assessor's valuation is upheld. There is little value to the sleeping cabin and the board determined that as the cabin sits, the value is fair. Much of the value is in the land. The Board voted 3-0.

Dated this 14 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 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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