

Order of the     Kittitas     County

Board of Equalization

Property Owner: Joseph Peck

Parcel Number(s): 766236

Assessment Year: 2022

Petition Number: BE-220127

Date(s) of Hearing: 09/21/2022

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>180,520</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>166,160</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>346,680</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>180,520</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>166,160</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>346,680</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 21, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Chad Larson, and the Appellant was not present.

Mr. Larson stated the appellants reasoning for appealing is that the subject property is 100 years old, it needs a new furnace, and there is a housing bubble in the City of Roslyn that is going to pop. The appellant did not provide any comparable property sales. Mr. Larson went through his comparable properties in the sales study, exhibit 2 page 10. Sales 13, 14, 9 and 6, in all those sales the land is smaller than the subject property with exception of 1 property, all the homes are a little larger than the subject property, but the sales were between \$350,000-\$400,000 in price. Per state law, the appraisers are required to base value off 100% market value.

The Board has determined that the assessor's valuation is upheld. No convincing evidence was presented by the petitioner to warrant a change in value. The Board voted 3-0.

Dated this 27<sup>th</sup> day of October, (year) 2022

Ann Shaw  
Chairperson's Signature

Emily Smith  
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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