

Order of the Kittitas County
Board of Equalization

Property Owner: Ed Chicklinsky
Parcel Number(s): 358433
Assessment Year: 2022 Petition Number: BE-220133
Date(s) of Hearing: 09/15/2022

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>172,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>257,470</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>429,470</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>172,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>257,470</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>429,470</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 15th, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, and Appraiser Brad Melanson. The Appellant was not present.

Brad stated that he believes the appellants main concern is the issues with the subject property's condition and location in regard to other properties that have sold. There have been no changes to the subject property since the last physical inspection in 2019. The home is in fair condition, two steps below average, so the house does need to fix issues in order to make the subject property marketable. Mr. Mealanson referenced the market study for this region. The market study shows the assessor's office model is performing under 100% of sale prices. Considering the condition of the property and the market study, the subject property is appraised fairly, and the model is performing accurately. Mr. Mealanson reviewed his sale and improvement comparables including vacant land, current use, home similar in age and condition, and they all show reasonable assessment of the subject property.

Ann Shaw asked about comparable properties on Hanson Road, two of them look like the value was over and one was under. Brad stated that it is a mass model system, and their office uses it to find a trend line for most in the county.

Josh asked about condition deductions and if there is a percent that gets deducted. Brad stated that there isn't a straightforward calculation for deduction, with a lower condition, there is less value, but there is not straight forward condition to deduction calculation.

The Board has voted to uphold the assessor's valuation. The petitioner requested a reduction in value based on condition of the improvements however the assessor demonstrated that the condition of the improvements had been accounted for in their initial valuation. The Board voted 3-0 to uphold the valuation.

Dated this 14th 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 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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