

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

Property Owner: Richard White II  
Parcel Number(s): 242534  
Assessment Year: 2022 Petition Number: BE-220137  
Date(s) of Hearing: 11/02/2022

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>238,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>605,800</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>843,880</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>238,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>605,800</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>843,880</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 November 2, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellants Richard White II and Marion Elliot.

The appellant stated that the packet the assessor sent has comparable properties that aren't truly comparable to the subject property. The subject is only a 2-bed home, and most comparable properties submitted by the assessor have 3-4 bedrooms. The size of the land sales used to compare is well over an acre, the subject is a small residential lot. Additionally, the location is in a development with no services including road maintenance, some of the comparable properties have services like pools and community clubhouses.

The appraiser explained the appraisal process. Bedrooms may compete differently on the market, but the appraisal uses livable square footage not the number of bedrooms. Bathrooms are valued by their fixtures. The level of services is in consideration; they look for evidence of change for what they were appraised for versus what they sell for. Mr. Rominger went through the appellant's submitted comparable properties and spoke to the assessed-to-sale ratio, the range is around 60-110%.

The appellant stated that the comparable most like the subject are the ones that are over 100% sale to assessed ratio. A 43% increase in value is not sustainable for any community. The appellants believe they could not sell the home for the value given.

The appraiser stated that homes are valued on the cost to build, the year built, and then the condition of the property, the subject is a 2020 home. The assessor's office used the market to refine the value.

The board has determined that the value is upheld. The market sales in the area support the value given by the assessor's representative. The Board voted 3-0.

Dated this 16 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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