

Order of the Kittitas County
Board of Equalization

Property Owner: Thomas Mulligan
Parcel Number(s): 739336
Assessment Year: 2022 Petition Number: BE-220179
Date(s) of Hearing: 09/30/2022

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>517,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>632,450</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>517,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>632,450</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 September 30, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Evan Jones, and Appellant Thomas Mulligan.


The appellant stated that the subject property is a second home. It is on a steep driveway that is not accessible for 5 months of the year in the snow. It is not the type of place someone could live full time. They have to park away from their home and walk in during winter. The weather is extreme, there was an outbuilding that was collapsed by snow, the road is overgrown and gets washed out.

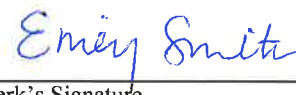
Jessica Hutchinson asked if access to the home is off Upper Peoh Point Road, there is a recorded easement with the neighboring property.

The appraiser started with pictures in evidence packet exhibit 2-12. This parcel was previously in a BOE case where they corrected the value for the garage. The appraiser went through his exhibit 13, comparable sales. There is an access adjustment and view adjustment to this property. The subject property is 1,014 square feet with a 1,014 square foot basement, built in 1995, with quality at fair – average, and good – very good condition. There is 2 acres that the improvements are on. The assessor's office assessed to sale ratio for this year in this area as 58-70%.

The board has determined that the assessor's valuation be upheld. The petitioner did not provide comparable sales to warrant a change in value. The market has increased as evidenced by the information provided by the assessor's office. The Board voted 3-0.

Dated this 11 day of November, (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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