

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

Property Owner: Jeremy Rubin  
Parcel Number(s): 109233  
Assessment Year: 2022 Petition Number: BE-220202  
Date(s) of Hearing: 10/19/2022

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>528,100</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,275,140</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>13,803,240</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>528,100</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,582,850</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,110,950</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 19, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, Appraiser Dana Glen, Appellant Jeremy Rubin, and Representative Markos Campos.

Mr. Campos states that this is the 3rd time he has appraised the property. Page 52 of the appellants' evidence shows the amount spent on comparable properties and what it was actually in the marketplace, The idea is functional over improvement. The subject property has many improvements, but the next buyer may only want to buy the shell and the land. He went over his comparable properties, pages 136 and 137. The subject property is only one bedroom, with no real window. It has a radon problem currently. The radon problem was discovered last year in December 2021, the appellant did a radon test, and it came in very high. A normal level is around 4 and they had a reading near 50-60, the appellant called in a professional company and they did formal testing, they confirmed it is dangerously high levels. The house is unoccupied as a result. They are in the process of litigation to get the radon out. The larger the house the lower the price per square foot, page 137 shows that should have a lower square foot value. The property is self-insured. Mr. Campos talked about the marshal and swift analysis, the subject main house is valued as a county club, and the caretaker home is valued as a residence. Half of the square footage of the house is storage.

Appraiser Kyle Norton stated they have been working with the appellant throughout this process, and they did do an inspection. The appraisers completely reviewed every building and how it is classified and any functional issues and made an adjustment to the record as a result of the visit. The new value that they are arguing is land staying the same at \$528,100 and the improvement value is reduced to \$6,582,850 for a total of \$7,110,950. They are not valuing the main home with the residential model due to its very unique buildup; it is classified as club house. The only building that would be valued as residential is the caretaker home. Everything else is valued with the Marshal and Swift cost approach. RCW 84.40.030 includes that cost plus depreciation is an applicable method to value a property of a complex nature. The movie theater building that includes a bowling ally is 7,200 square feet, The temperature controlled greenhouse is 1,489 square feet, the house basement with 2 above grade levels is 33,351 square feet, the guest cottage is 800 square feet, the observatory is about 500 sq feet for each of the 3 levels, the planetarium is 2,798 square feet, the rec building is a 20,000 square feet and steel framed with a 3,131 square foot attached garage/shop, and 974 square foot office/radio room. The final building is a caretakers' home that is 1,595 square feet, it is one story over basement with a basement garage. Going through the purchased history, the land was part of a sale in 2005 for \$1,850,000, the other portion is 120 acres of designated forest, the appraisers have that pulled out as \$32,000 for the forest lot, the assessed value for the subject is \$528,100. The land is not being overvalued. As a result of the inspection, the subject changed from county club to clubhouse. The

quality is now a good quality. They did add functional adjustments to the theater, greenhouse, and main house. The assessor's office took off \$1,460,180 to the main house as a function adjustment for the cost to cure and learning about the radon problem. The meeting and guest room are valued \$112,000, the planetarium and observatory are valued at \$500,000 combined, the rec building, and garage/radio room is valued at \$1,477,390, and the final is the caretaker house that is being modeled with residential is valued at \$429,230.

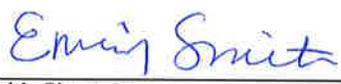
Appraiser Dana Glen stated that the appellant is auguring the percentage of appraised value to construction cost, and the assessor's office has the subject valued at about 13% of the value to construct. A likely buyer would look at the home as a clubhouse, and the rest of the buildings were appraised like other buildings in the county. We couldn't rely on the comparable sales approach.

Mr. Campos stated that larger properties have different depreciation rates. The land is fine but putting depreciation on improvements is not supported on the upper end.

The board has determined that the assessed value is reduced to \$7,110,950. Given the extreme unique qualities of the components of the subject property, the cost approach is the best method of valuing this parcel. The assessor's office has made adequate adjustments to the value after their site visit and accounting for the radon issues in the home. The Board voted 3-0.

Dated this 8 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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