

**Order of the           KITTTITAS           County**  
**Board of Equalization**

Property Owner: Robert Terrell for Alliance Investment Group of Ellensburg  
Parcel Number(s): 846133  
Assessment Year: 2013 Petition Number: BE-130022

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 type="checkbox"/> Land	\$	<u>274,080</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>274,080</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>205,560</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>205,560</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 May 22, 2014. Those present: Chairman Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Robert Terrell.

Appellant Robert Terrell said the property is located in the A02 flood zone, and that the City had adopted a new critical area ordinance which changed how they manage the land. He said if they build on the property, they are required to elevate the building site 2 feet, but are unable to import or bring in fill material from off site. They would have to excavate one portion of the parcel to elevate another portion of the parcel, which decreases his developable property. He also said Potts Road would have to be rebuilt to the new standards, so with 8 acres, he would have 4 acres developable, then to develop the road, it would leave him with 3 acres developable. Mr. Terrell said the City of Ellensburg's designation of his property as frequently flooded, scares off the lending institutions and prospective buyers.

Appraiser Dana Glenn commented that the City of Ellensburg has plans for a levee in the area which would probably put the standards back to before the ordinance was enacted. There was discussion on the possibility of the levee and where it would may be located. Appraiser Dana Glenn reviewed the map of the subject property and said it was appraised at \$2,400.00 and acre, with lots assessed @ \$2.00 a square foot. He discussed comparable sales and said the intent was to develop the property into an Industrial Park, but an alternative use would be for material storage. He said they made an good allowance for the new restrictions and that the valuation of \$2.00 a square foot is 1/2 of the previous valuation.

Pursuant to RCW 84.40.0301, the value placed on the property by the Assessor is presumed to be correct, and can only be overcome by clear cogent and convincing evidence. This means the appellant is required to provide enough information to convince this Board that it is highly probable the assessed value is incorrect.


At this time the subject land cannot be used without redistributing dirt from one part of the property to a proposed building site to elevate it above the 100 year flood plain. Therefore, the entire property is not buildable without significant modifications. The Board determined that the fair market value for half of this property is comparable to the properties that have also sold in the nearby area that are not in an immediately developable state and the other half is valued the same as the comparable developable properties. The Board determined that the fair market value for this parcel is \$65,993.00. The Board has kept half of the property at full market value and the other half at one half

of the value. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 25<sup>th</sup> day of June, (year) 2014



Chairperson's Signature



Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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