

Order of the     Kittitas     County

Board of Equalization

Property Owner:     RCE Leasing LLC c/o Shane Jump    

Parcel Number(s):     805636    

Assessment Year:     2017     Petition Number:     BE-170058    

Date(s) of Hearing:     4-26-18    

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>    197,760    </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>    244,550    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    \$442,310    </u>

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerks Debbie Myers & Brynna Anderson, Appraisers Dana Glenn & Brad Melanson, and Appellant Shane Jump.

Appellant Shane Jump said these parcels have limited access and odd property lines. He said they were appraised in 08 or 09 for about \$990,000 but that when he tried to sell, the market tanked and they haven't seen the lots sell for what they used to sell for. Mr. Jump said the buildings are modular and on a septic system, not on city sewer, so if he wanted to build on that location it would be a two hundred thousand dollar project to deal with sewer issues, railroad easements, setbacks, and engineering work.

Appraiser Dana Glenn said the buildings were valued on the cost approach, are well maintained, on a level gravel lot, and that there seems to currently be a demand for equipment parking. He said the subject property is valued at \$2.00 a square foot which is at the low end of the suggested values when considering comparable sales. The Appellant said the comparables have much easier access, or already have utilities. There was discussion on comparables, zoning, construction costs, and square footage costs.

In looking at the comparable sales, the Board determined that the subject property has been adequately valued lower than similar property sales to account for the difficulties in access and utilities. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this     4<sup>th</sup>     day of     June    , (year)     2018    

  
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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**Distribution:** • Assessor • Petitioner • BOE File

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