

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

Property Owner: Shane Jump  
Parcel Number(s): 952217  
Assessment Year: 2017 Petition Number: BE-170061  
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>54,000</u>     |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>91,340</u>     |
| <input type="checkbox"/> Minerals                | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>          </u> |
| Total Value                                      | \$ | <u>\$145,340</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 the Barnes Road property is two separate parcels in Ag 20 zoning. He said there is only one driveway and they need to be sold together. He said they have a shop and a BBQ building, but they haven't built the main home. He said there seems to be an increase in valuation as the economy comes back but we can't get close to those valuations in sales. He said there is a two bedroom apartment above a four car garage on the property, but fair market value and trying to sell these parcels at \$500,000 would be tough. Mr. Jump said there is no recorded easement to the back lot so he is looking at it as one piece instead of two, and reviewed the history of why it is still two parcels on the books instead of one. He said he wouldn't be able to sell the back parcel as a building lot, and the utilities cross on the lot.

Appraiser Dana Glenn said they don't assume a parcel is landlocked, and if that is the case, it would be helpful if they had information indicating that. There was discussion on the lots, boundaries, and usable ground, and road frontage. Appraiser Brad Melanson reviewed the information and maps they submitted, the annual report, and said their model shows their assessed values are an average of 81% for that area. He said they couldn't find any documentation stating the parcels had to be sold together. There was discussion on the Westside ditch.

The Board agrees with the Appellant that the properties appear to need to be sold together because of the challenges in acquiring an access easement. However, the Appellant needs to provide documentation from Community Development Services stating that an easement is not possible in order for the Board to make any changes in value. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 4th 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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