

Order of the Kittitas County
Board of Equalization

Property Owner: Scott & Kimberly Lindley
Parcel Number(s): 955168
Assessment Year: 2017 Petition Number: BE-170044
Date(s) of Hearing: 4-4-17

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>133,000</u>
<input type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$148,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>99,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$115,000</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 April 4, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Anthony Clayton. Appellant Scott Lindley called in for a phone conference hearing.

Appellant Scott Lindley said not a whole lot has changed since last year. He had tried to sell the lot, and even dropped the price to \$99,000 but received no offers on the property. He said the lot doesn't have a building pad and is sloped; doesn't have a drainfield yet; and the site is at the end of the road so not as desirable as some of the closer lots making winter access difficult. Mr. Lindley said he would have to spend approximately \$10,000 to \$15,000 to improve the access and he would have to purchase a water certificate. He said it simply is not going to sell for \$148,000.

Appraiser Anthony Clayton said this lot has a view and reviewed comparable sales in the area. The Appellant said yes, there is view, but in order to take advantage of that view, he would have to do a lot of excavation work to build there. There was discussion on prices for land sold in the area.

The Board took into consideration the inferior access to the subject property compared with neighboring properties, and the lack of developed building space on the property. The owner actively attempted to sell the property on the open market without success, even as neighboring properties sold. The Board lowered the total value to \$115,000 which is the last asking price for the property in 2016. The Board of Equalization voted 3-0 to overturn the Assessor's determination.

Dated this 20th day of April, (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 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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