

Order of the Kittitas County

Board of Equalization

Property Owner: BNSF Railway-Roger Clerf, Lessee
Parcel Number(s): 413933
Assessment Year: 2017 Petition Number: BE-170045
Date(s) of Hearing: 3-22-18

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> 100,090 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$100,090 </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.

A hearing was held on March 22, 2018. Those present: Chairman Jessica Hutchinson, Jennifer Hoyt, Ann Shaw, Clerk Debbie Myers, and Appraisers Mark Peterson and Kyle Norton, and Appellant-Lessee Roger Clerf.

Roger Clerf who leases the property gave an overview of the history. He said the property, which is roughly one and one half acres is on the west side of the railroad tracks and is owned by BNSF; he leases it from the railroad. Mr. Clerf said he has a verbal agreement with a couple of people to rent some of the property and that after expenses he had a \$212 profit for the year. He was concerned with the increase in taxes; he said with the increases now he will lose \$750 a year on the property. In reviewing the Assessor's answer and exhibits, Mr. Clerf said the property in question has not been for sale, and isn't for sale but the comparable sales provided by the Assessor are sales and purchases, not leased land. He also said the property is raw land down to the freeway, but the comps provided have street access and he said they are not identical to his property, similar maybe, but not identical.

Appraiser Mark Peterson reviewed the sales in the area. He reviewed a site in exhibit one where the road is dirt; and the comparable sales provided by the Assessor's office. He said sale #4 is probable more like the subject property.

The Board determined that the Assessor's office has adequately accounted for any less desirable access to the property compared with similar properties near the railroad. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 27th day of March , (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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