

Order of the     Kittitas     County

Board of Equalization

Property Owner: Lee D. Zobrist, Trustee

Parcel Number(s): 329334

Assessment Year: 2018

Petition Number: BE-180022

Date(s) of Hearing: 11-27-18

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>23,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$23,000</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 November 27, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Chad Larson, and Appellant Lee Zobrist.

Appellant Lee Zobrist said his lot is a small lot which they previously thought was unbuildable, but with help from the Assessors and the City of Roslyn, they found they now have access to electricity and the lot is now buildable. He reviewed the comparable sales the Assessors supplied and he listed three others for an average of \$3.90 a square foot. He said the Assessor recommended a price of \$9.20 a square foot, but the Appellant recommends \$5.20 a square foot which he said is above the average and appropriate to be somewhere in the mid point. He requested they adjust the price per square foot to his figures.

Appraiser Chad Larson said he tried to look for ways to lower the values on the property, but couldn't find a way to lower it. He discussed a correction on the comparable sales which had been provided, and said number 14 is a sale that couldn't be used because it was an estate sale and didn't fit the model used; they used sale number 17 instead. Appraiser Larson said they didn't use some of the comparables that the Appellant used because one wasn't a qualifying sale due to the sale date being after January 1 of 2018; another one was in a critical area; and one was an extra large one. He said the comparables he supplied are residential, similar in size, and all in the model they used. He stated they try to be as fair as they can to everyone in the area, and discussed the price per square foot, and neighborhood models.

The Board of Equalization determined that the land value given by the Assessor's representative be sustained. The Board recognizes that this is an exceptionally small lot, however it is buildable and holds standard per square foot lot value. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 6<sup>th</sup> day of December, (year) 2018

Ann Shaw

Debbie Myers

**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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