

Order of the           Kittitas           County

Board of Equalization

Property Owner: Gregory Craven

Parcel Number(s): 908335

Assessment Year: 2018 Petition Number: BE-180043

Date(s) of Hearing: 12-13-18

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>112,390</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>\$112,390</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 December 13, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Gregory Craven.

Appellant Gregory Craven said this parcel is just vacant land that he has a loader and some supplies from his business stored. He said it could be a profitable parcel for someone in the future, but he believes there is a water moratorium at this time and there is not enough water at Snoqualmie Pass. He said at one time in the past someone illegally put waterlines diagonally across his property, which could be an issue when someone wants to develop the property. He also said PSE power poles are on the property and there are a lot of setbacks on the property which make it unusable for him.

Appraiser Dana Glenn said this parcel is .86 acres and zoned Kittitas County commercial highway. He reviewed comparable sales and sale prices ranging from \$3 to \$4 a square foot across the county for commercial highway zoned property. He said this property is appraised at \$3 a square foot which he feels is a conservative value and at the low end of the range.

The property has many encumbrances, including power lines and set backs, which limit the use and development of the property. The Board has determined that the Assessor's office has made adequate consideration for these challenges, especially considering the recent sale of the adjacent property. Jennifer Hoyt moved to sustain the Assessor's value. Reta Hutchinson seconded. Board of Equalization voted 3-0 to Uphold the Assessor's determination.

Dated this 18 day of January, (year) 2019

  
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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REV 64 0058 (5/25/2017)