

Order of the Kittitas County

Board of Equalization

Property Owner: Oltman, Leo D. ETUX & McLeod, Michael K. ETUX

Parcel Number(s): 227834

Assessment Year: 2018 Petition Number: BE-180048

Date(s) of Hearing: 11-15-18

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>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$23,790</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 15, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debie Myers, Assessor Mike Hougardy, and Appellants Cathi & Leo Oltman and Todd Hill.

Appellant Leo Oltman said they had appealed a few years ago, and that the property is unique and access is limited. He referred to the documents and lease with the State Parks that they had submitted. He said they could request a lease for access but it would only be good for one year and cost \$500; then they would still have to request access from Springwood Ranch. The only other access is by water. The Appellants also said they only access the property usually twice a year; and their intent is not to develop.

Assessor Mike Hougardy said he understands about their use of the property and their intent, but unfortunately the State requires the Assessors to value property to the best and highest value. They want to be respectful of the Appellants use of their property, but from a market standpoint they have to look at the value. He said there is nothing on the open market at the Appellant's requested \$10,000 value. Assessor Hougardy said they are valuing the property as five acres with additional acres; it was given a riverfront adjustment with poor access; then they added a no access value. He discussed the new fema map zoning, current laws for valuing, reductions and adjustments, comparable sales, market values, and inspections.

The Assessor has evaluated this property as riverfront with no access. The Board of Equalization has determined the reductions made for the very limited access are reasonable and fair and therefore the Board has upheld the Assessor's valuation. The Board of Equalization voted 3-0 to uphold the Assessor's determination.

Dated this 29th day of November, (year) 2018

Ann Shaw
Chairperson's Signature

Debie Myers
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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