

Order of the           Kittitas           County

Board of Equalization

Property Owner: Robert Christensen

Parcel Number(s): 948235

Assessment Year: 2018 Petition Number: BE-180131

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>          9,000          </u>
<input type="checkbox"/> Improvements	\$	<u>                          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          \$9,000          </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 December 13, 2018. Those present: Chair Jessica Hutchinson, Reta Hutchinson, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellants Robert Christensen and Megan Christensen.

Appellant Robert Christensen thanked the Board for their time and said he is a citizen trustee for thousands of people who made a bad mistake many years ago. He showed the Assessors Answer to Real Property Petition and said the true and fair value listed is zero, and he can agree to that. He said there is a list included with the parcels as \$9,000 each for the 48 parcels. Appellant Christensen discussed the comparable sales provided by the Assessors. He said only 3,200 square foot can be developed due to the restrictions of the Starwater Platt property, and that some of the comparables are very developable with good access, which is very different from these properties whose only access is an unmaintained dirt road. He showed a copy of the 1990 water right for the property which shows on the bottom a statement the certificate is subject to relinquishment due to non use per RCW 90.14.180. He said 12 circles are set asides to be used for septic systems and that only 23 units would have water if the water hadn't been relinquished years ago. Chair Jessica Hutchinson asked if the Appellant had received anything from DOE regarding water. Appellant Christensen said when he contacted DOE they said no notification on their part was required.

Appraiser Dana Glenn referred to exhibit 2, the map which shows two subdivisions. He said one of them, Ski Tour Valley has power and a water system; they had set up a circle to maintain wilderness and green space; they put in their own septic, and the owners have a key to a gate on the road. He said Starwater never did get developed, they created lots, but didn't finish it off, with no power or septic system, however there are three who put in homes with power and water. Appraiser Glenn said Ski Tour Valley lots are selling for \$45,000 a piece; and there is 2.2 million worth of lots in Starwater if it were to be developed. He said in regard to the water rights, they haven't relinquished water rights, they are still in place and referred to exhibit 4 page 11. He said any development will have some issues but the attitude seems to be that there will be roadblocks so there is no value here. He reviewed comparable sales and range of what things are selling for. There was discussion on water rights. Appellant Christensen said we are all entitled to our opinion, but state law says what it says. He referred to a letter from DOE and said the restrictions on the property are on file. BOE Member Jennifer Hoyt said she would like to see the master plan. Appraiser Glenn objected to it being accepted onto the record without reviewing it. The Board looked at the recorded document from the Appellant but did not accept it onto the record.

Water rights for the properties are in serious question. Without a clear picture of whether the properties have relinquished their water rights to the state, the Board will uphold the Assessor's value as correct. The Board strongly encourages the Appellant to pursue a definitive order from the Department of Ecology to clear up the question of water availability, which has a strong bearing on the value of the properties. Jennifer Hoyt moved to sustain the Assessor's value. Reta Hutchinson seconded. The 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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