

**Order of the Kittitas County
Board of Equalization**

Property Owner: John Adair
 Parcel Number(s): 681236
 Assessment Year: 2019 Petition Number: BE 190025
 Date(s) of Hearing: 11/21/19

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>2,400</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>2,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>150</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>150</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 21st, 2019. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Anthony Clayton, and Appellant John Adair.

The Appellant purchased the property in 2008. The parcel in discussion is a 1ft buffer strip located adjacent to another parcel the Adair's own in Cle Elum. The property lies within the Summer Side Plat. Using the COMPAS tool, the land measures 325 linear feet of 1 ft. wide buffer strip. 325 sq. /ft. Isolated on the property, it adjoins state owned property on the other side. The Yakima River bisects the property with half of the property residing in the river. Size of the land identified by assessor are incorrect, identifies as .12 acres, making the property 1520 sq./ft. Using measurements available on County tools, COMPAS, the measurement is .0075 acres. At the same per acre price the price would be \$150 instead of \$2,400. With half the property still in the river, the comparable sales are all fully buildable lots, or smaller parcels inside city limits of Ellensburg or Roslyn. All comparable had road access. The subject property is not, no useable land. The land was purchased for \$700. None of the comparable sales are really comparable. The owners have tried to add the parcel to existing property.

Appraiser, Anthony Clayton, agrees with the property owner. The Appraiser would have to look at length of lot number 1. He said some plats do not have real acreages. The Appraiser mentioned that COMPAS is not the best tool for measurements; it is not completely accurate for taking measurements. Properties assessed under \$500 do not get a tax statement. Summer side values have been redone, 0.12 acreage is not correct. \$150 seems fair per the Appraiser.

The Board of Equalization has determined to adjust the land value to \$150, the Board voted 3-0 to overrule the Assessor's determination.

Dated this 5 day of December, (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 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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