

Order of the Kittitas County
Board of Equalization

Property Owner: Testamentary Trust of Jerry McMeans
Parcel Number(s): 958172
Assessment Year: 2019 Petition Number: BE 190041
Date(s) of Hearing: 11-26-19

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>33,750</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>33,750</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>21,120</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>21,120</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 November 26th, 2019. Those Present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Assessor Mike Hougardy, Appellant Cindy McMeans, and Observer Lisa Lawrence.

The Appellant stated her land values increased, while neighboring homes decreased. She used the site: www.acrevalue.com to determine her land use availability, it revealed the crop growth for her parcels. All parcels but one in discussion are in red zone, some are zoned Ag 20, which makes sales all 20 acres. Appellant found 6 true comparable sales, the Appellant stated her parcels should all average \$528 per acre for land value. She made this case based on a neighboring sale which sold for the same price per acre.

The Assessor stated on these parcels, all but one, are located within the red zone. There is creek irrigation on some portions of parcels and there is seasonal access. This raises the value of those parcels. The sale the Appellant used for her comparison was a section sale of 640 acres, there was a base price, and the price per acre was lower. The Assessor stated her 160 acres of range land was valued at \$750 per acre. Comparative sales show low end, \$721 per acre in true red-zone areas. The Assessor stated A2 land type is valued at \$1,500 per acre, A1 land type valued at \$2,000 per acre.

The Board of Equalization determined that the Appellant's request for a reduction in value was well supported by comparable sales of red zone properties in the area. Although the Appellant owns neighboring parcels, the subject parcel is currently land locked without a recorded access easement—which will take time and money to procure. The accessibility is also affected by the unique terrain of the parcel. The Board voted 3-0 to reduce the value to \$21,120.

Dated this 20 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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