

Order of the Kittitas County

Board of Equalization

Property Owner: Testamentary Trust of Jerry McMeans

Parcel Number(s): 958177

Assessment Year: 2019 Petition Number: BE 190044

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>86,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>282,410</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>368,960</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>86,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>215,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>301,550</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 although this parcel is also technically land locked, an existing home and established driveway for access may aid the process of adding an easement should the situation arise to sell the parcel. The lack of foundation under the home has a more quantifiable negative affect on the value of the improvements. The Board voted 3-0 to reduce the value of the improvements to \$215,000 for a total of \$301,550.

Dated this 20 day of December, (year) 2019

Jess Hutchinson
Chairperson's Signature

Jay Crouch
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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