

Order of the Kittitas County
Board of Equalization

Property Owner: Chance, Donald
Parcel Number(s): 18450
Assessment Year: 2019 Petition Number: BE190066
Date(s) of Hearing: 12-5-19

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>104,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>332,350</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>436,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>74,908</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>332,350</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>407,258</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 5th, 2019. Those present: Chair- Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appriaser Dana Glenn, Appellant Donald Chance and Observers: John Warren, Robert Burnell, Ivan Manley, Bill Lee, and Eric and Ellen Hedlund.

The Appellant states there are inaccurate computer assessments. Models need to be recalibrated many times, reliance of such models have benefits and strengths with macro assessments but weaknesses with micro assessments. The model needs to be recalibrated for the subject property area. Property is backed up against the Yakima firing range, well depth is an issue, yields are very low, gallon a minute, different from valley properties, 2 miles of unmaintained gravel road to the estates, snow and dust control are problems, there is no money coming in to maintain the roads. Annually maintained by neighbors. Commercial orchards are encroaching on the property. The orchards took off 7 years ago; orchards are now buying lots within Vanderbilt estate. They are growing Honey Crisp apples, have to spray the trees every 5 days, spray drift and noise 24/7, spray units usually run 1-4am because the wind is less at that time, some machines are incredibly loud, such a problem that all windows must be shut all summer long. Orchards pose spray ban on weed control for nearby properties, other parcels cannot use spray. Legal action is being brought on the Orchard. Perspective buyers have asked neighbors what is wrong with the area and they say what they feel is the truth. There are 106 tax parcels in the area now. The Appellant looked specifically for parcels identical to the subject property. 84 market transactions in 2011-2019 none but 1, is a comparable. 1 lot sale in 2018 outside orchard impact area sold for 110,000, no other sales reached that level. Sale prices cost per acre are consistent, parcels were forced out of open space. Average lot cost per acre, orchards pay same price as residential, making market competition at 12,000-14,800 per acre. Problem of the tool, purchase price around 45,000 in all arm's length transactions, appraised 74% higher. Every case he looked at, the lot appraisals supersede the actual sale prices. Far from town, private road, and orchard problems. Single outlier sale was used by the county. Sale price was 3x higher than all other sale prices in the area.

The Appraiser states this is about 2 properties, equivalent model values land separately. Land values and performance of the models were appraised at 91% market value as of 1/1/19. Ratio data show similar rates from one end other spectrum to the others. Local area stated unique, issue comes down to the proved reliability in the model. Issue becomes whether we are valuing land correctly. Real estate activity in 2018, 3 homes and 1 bare land sale. Value of the land is comparable. Add improvements and land value together to residual land method, determine unknown variables. If we are wrong on land value, the ratio would not be at 91%. Having land value at 100,000 values is what is getting the ratios to the performance level they are performing at.

The Board of Equalization has determined that the appellant has made a compelling case that Vanderbilt Estates parcels are uniquely affected by the presence of the surrounding orchards. The Board notes from the appellant's argument that 'regardless of size... no lot has equaled or exceeded \$111,500 in sales cost.' The average price per acre from sales in 2017 and 2018 equals \$24,560 per acre. The Board voted 3-0 to reduce the value of the land to \$74,908 for a total of \$407,258.

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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