

Order of the Kittitas County
Board of Equalization

Property Owner: Plue, Theresa
Parcel Number(s): 588933
Assessment Year: 2019 Petition Number: BE190170
Date(s) of Hearing: 1-29-2020

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>40,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>129,150</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>169,650</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>129,150</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>151,650</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 January 29th, 2020. Those present: Chair Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Assessor Mike Hougardy, and Appellant Theresa Plue.

The Appellant provided photos of the property. Petitioner's main complaints are her original petition bullet points 1 & 5. The realtor the Appellant used stated the comparable sales provided by the Assessor were not comparable to the subject property. Quality/ conditions of parcels are different in the comparable lists than the subject property. Single family residences on the Assessor's lists had larger parcels. The Assessor agrees that the list of comparable sales are not the best comparable sales. Sale on Ferguson Rd is considered as best comp for taxpayer and Assessor's Office.

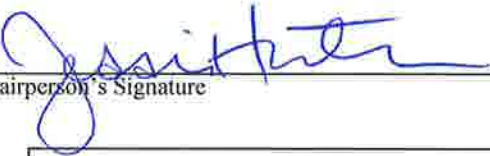
Appellant stated there was no adjustment for the 100-year flood plain on the subject property. Assessor would add flood plain adjustment there currently is a location adjustment for proximity to junk yard. Land value would be 27,000 with the adjustments. Appellant believes this is true and fair value.

Appellant can hear the trains that come through all hours of the night, the cruncher for the junkyard is close to the home, there is smell of diesel fumes that can be smelled on back porch. Appellant had soil testing done for the parcel. Junkyard has a conditional use well that is grandfathered in, so the junkyard is not going to go anywhere. Homeowner's fence along the junkyard property is in dis-repair. There are holes in the fence due to the junkyard. Feral cats and people have crawled through the fence holes and onto the subject property. The junkyard surrounds the property on multiple sides of the parcel.

Assessor, Mike Hougardy states the neighboring property sold for 200K. Sale home has the same flood plain and soil issues. The neighboring property is near the junkyard with the back border of the property, not like the subject property which is joined to the junkyard directly on two sides of the parcel.

The Board of Equalization acknowledges that the property should be receiving a downward adjustment for its location within the 100-year flood plain, as stated by the Assessor. Although the property also receives another adjustment for its proximity to the junkyard, the Board determined that the property warrants a further downward adjustment since it shares a considerable amount of property line with the junkyard and a deteriorating fence. The Board voted 3-0 to reduce the value of the land to 22,500 for a total of 151,650.

Dated this 3 day of February, (year) 2020


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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