

Order of the Kittitas County
Board of Equalization

Property Owner: Robin Ladue
Parcel Number(s): 953127
Assessment Year: 2019 Petition Number: BE-190196
Date(s) of Hearing: 1-11-21

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>65,800</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>65,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>65,800</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>65,800</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of market land/improvements.

A hearing was held January 11th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk, Taylor Crouch, Appraiser Dana Glenn, Appellant Robin Ladue.

The Appellant Robin Ladue asked to verify the acreage, she states it is 3.86 acres. Not all acres are accessible/buildable. There are powerlines that run through the property, and there are no easements. The Appellant stated she had lost a ton of timber on the parcel due to beetles. She stated that when the Appraiser inspected the property he didn't not walk through the whole parcel.

Appraiser Dana Glenn stated that this parcel sits behind her other parcel. No access to this parcel, but has allowances attached for the lack of access/running electricity, \$6,000.00 for each allowance for a \$12,000.00 total allowance. He stated that 2.42 acres are on the south side of the power lines. Acreage under power lines are under a different valuation. He stated that the sales indicate the assessment is correct.

The Board of Equalization has determined that the assessor's value be upheld. The Board does recognize that properties located under or near the powerline are more difficult to sell however they do sell, as evidenced by the assessor's comparable sales. The Board also understands that the land did not perc for a standard septic but more sophisticated systems are available if someone desires to build on this parcel. The Board voted 3-0 to uphold the assessor's value.

Dated this 4th day of February, (year) 2021

Ann Shaw
Chairperson's Signature

Taylor 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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