

**Order of the Kittitas County
Board of Equalization**

Property Owner: Clifford Kostelecky
 Parcel Number(s): 515834
 Assessment Year: 2020 Petition Number: BE-200005
 Date(s) of Hearing: 1-27-21

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>158,300</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>158,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>141,876</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>141,876</u>

This decision is based on our finding that:

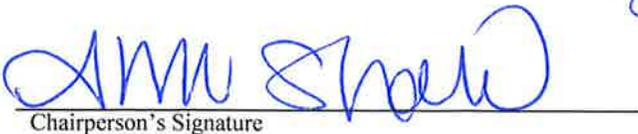
The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held January 27th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, and Appriaser Evan Jones. The Appellant was not present.

Appraiser Evan Jones stated that the subject proprty is 20.6 acres. Base value of 181,800 with a 22,500 adjustment for 158,300. Mr. Jones then presented 5 comparable properties that are close to the subject and in the same zone. The comparable sales sold for more than assessed value.

The Board of Equalization has determined that the fair market value of this parcel is \$141,876. The Board used the 29 acre comparable sale and applied it to the subject property to determine that the fair market value for this parcel is \$7,037/Acre. The Board voted 3-0 to reduce the value.

Dated this 9th day of February, (year) 2021


 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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