

Order of the Kittitas County
Board of Equalization

Property Owner: Doss Roberts
Parcel Number(s): 094134
Assessment Year: 2020 Petition Number: BE-200022
Date(s) of Hearing: 1-7-21

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> 286,760 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 141,700 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 428,460 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 286,760 </u>
<input checked="" type="checkbox"/> Improvements	\$	<u> 141,700 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 428,460 </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 7th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk, Taylor Crouch, Appraiser Brad Melanson, and the Appellant Doss Roberts.

The Appellant stated that their well went dry for their home and the land, there is no water for any of it. The Appellant is currently in the process of getting a new well but currently doesn't have water rights. The Appellant stated the improvement value is high for the old barn, he stated it was a new shop though. Market land value too high for no water rights. Currently the well produces minimal water and the owners are bringing in potable water. The parcel is in the red zone, so they are finding it very difficult to get a water permit. There is a spring that they can pump out of until it goes dry, in 2020 it was mid-June when the water dried up.

Brad Melanson, Appraiser stated that the Assessor's Office uses the assumption if there is a well, that it provides water. Their office would need documentation that the well is not providing water. The Appellant stated the well was working great until last summer when it went dry due to lack of snowpack. This year the water has come back some, but not to a sustainable level, they still have to bring in potable water.

Brad Melanson stated that since there technically was a water source is still on the property the valuation would not change until there was provided documentation. Still accurate as of 1/1/20. Appraiser verified improvement details with the petitioner. The change in valuation was due to market increase. the Appraiser overviewed his provided comparable sales. The subject property is valued at a lower price per sq/ft compared to similar land sales. Appraiser believes the value is accurate for the 2020 valuation year.

The Board of Equalization has determined that the assessor's valuation of this property be sustained. The appellant brought up the concern of inadequate domestic water but the lack of water occurred after the January 1 2020 assessment date. For the next assessment year, this water shortage should be brought to the attention of the assessors office so it is considered in the re-evaluation of the property. The Board voted 3-0 to sustain the assessor's valuation.

Dated this 3rd 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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