

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

Property Owner: Glenda Hathaway
 Parcel Number(s): 736634
 Assessment Year: 2020 Petition Number: BE-200040
 Date(s) of Hearing: _1-5-21

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>73,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>73,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>73,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>73,500</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 January 5th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk, Taylor Crouch, and Appraiser Anthony Clayton. The Appellant was not present.

Anthony Clayton, Appraiser reviewed the exhibits and showed the map of the subject properties, there are power lines that go through part of the parcels. There are also easements through the property. The Assessor's Office recognizes there are easements and power lines. He then provided comparable sales with easements and powerlines. Some parcels have irregular shapes to accommodate the power lines and easements. Sales justified the valuation. The properties have limited building sites, but there is water and water rights.

The Board of Equalization recognizes that properties with a power line easement present do some marketability challenges. However, the comparable sales provided by the Assessor's Office show that there is still a viable market for these properties. The Board voted 3-0 to sustain the Assessor's value.

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

Jessica Hutchinson
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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