

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

Property Owner: Douglas Dicken  
Parcel Number(s): 19874  
Assessment Year: 2020 Petition Number: BE-200063  
Date(s) of Hearing: 2-10-21

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>55,250</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>55,250</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>55,250</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>55,250</u>

This decision is based on our finding that:

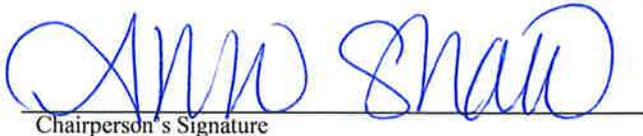
The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held February 10, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk Taylor Crouch, and Appraiser Kyle Norton. The Appellant was not present.

Appraiser Kyle Norton stated these parcels are vacant lots off Thorp Highway near the golf course. They are assessed at \$55,250 and are 1 acre each, there is no established access to these parcels. 1 acre land sales are not common, so the sales are mostly from 2017. The average sale was \$87,000, most are selling with developed access and access to water. Appellant said for him to sell he would need access, and established water. There are 2 neighboring lots that would also benefit from access and water, so one could spread the cost. Sale 11 from the Appraiser's exhibit is a re-sale from sale 5, there was a 23% increase in the sale price. The Appraiser explained the map of the parcels, other parcels owned by the property owner have water and access, the parcels being appealed do not. Petitioner estimated around \$35,000 for developmental costs, the Appraiser agreed, but said that the current value is in line with the current state of the land. The petitioner compared his vacant land, to the land he owned that was improved. Appraiser stated that the only adjustments on this land is the access, the water and septic would be considered improvements on the land.

The Board of Equalization has determined that the assessor's valuation be upheld. The assessor supplied supportive sales evidence and adjusted the land value for the access challenges of the parcels. The Board voted 3-0 to uphold the value.

Dated this 26<sup>th</sup> 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](http://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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