

Order of the           Kittitas           County

**Board of Equalization**

Property Owner: Robert (Bob) Christensen

Parcel Number(s): 158235

Assessment Year: 2020

Petition Number: BE-200118

Date(s) of Hearing: 2-22-21

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>          9,000          </u>
<input type="checkbox"/> Improvements	\$	<u>                          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          9,000          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          9,000          </u>
<input type="checkbox"/> Improvements	\$	<u>                          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          9,000          </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 22, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Robert (Bob) Christensen.

The Appellant stated he is the owner of the property's trust. He stated there were errors in the assessment. The first error is from Starwater when the parcels were first created in 1979. 12 lots are drain fields only, which means they are not buildable. There is a restrictive covenant. There is a Snoqualmie parcel that is used as a comparable, the comparable has a discount on it for a drain field. The Appellant asked for the same discount on the 12 drain field parcels. The water right has not been utilized in 30 years. The Appellant stated the RCWS state that after 5 years of non-use for water rights, they revert to the state. There are multiple court cases on this matter, the courts ruled that water rights not used beneficially within 5 years revert to the state. The Appellant has appealed before and stated that the Appraiser said in his previous appeal that the water rights were still there. The Appellant stated he reached out to the Department of Ecology to verify the water rights. The 1979 subdivision never occurred, even with approval to move forward with County documents.

Appraiser Dana Glenn stated these lots were up at Snoqualmie pass. There are 49 lots valued at 9,000 each. This is valued as developmental land. Starwater plat was never completed, there were parcel numbers assigned, but no roads, no water system, and no electric grid completed. Still in an incomplete state. The permits have expired, to finalize this development it would need to go back through the development process. The Appraiser used development sales for the comparables. Stated the appraised value is not overstated. Stated there was a pending BTA appeal on these parcels. The appraiser stated that the 12 septic drainage field parcels are buildable. The appraiser stated the water rights are there because he spoke with the Department of Ecology and Mr. Christensen would not sign the form to voluntarily relinquish the water rights.

The Board of Equalization has determined that the value of water availability shall remain with the properties until officially relinquished by the appellant. According to letters from the Department of Ecology, there is no formal decision on the matter until action is taken to either relinquish the rights or attempt to restore them. In the meantime, the Assessor's Office is correct in continuing to value the properties as having a water right until it can be proven that the right is no longer valid. At this point, the water right is "subject to", meaning affected by or possibly affected by. This is not definitive as with or without water. The Board is using statements from Exhibit 3-7,8, & 13 of the Assessor's Answer evidence and Exhibit A-14,15 of the appellant's evidence to come to this conclusion. The Board voted 3-0 to uphold the Assessor's

value.

The Board strongly encourages the Appellant to pursue a definitive order from the Department of Ecology to clear up the question of water availability, which has a strong bearing on the value of the properties.

Dated this 14<sup>th</sup> day of April, (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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