

Order of the Kittitas County

Board of Equalization

Property Owner: John Uribe

Parcel Number(s): 073634

Assessment Year: 2017

Petition Number: BE-170022

Date(s) of Hearing: 4-4-17

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>92,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>\$92,000</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u> </u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u> </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 on April 4, 2018. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, and Appraiser Mark Peterson. Appellant was not present.


The Board of Equalization reviewed the petition materials submitted by the Appellant.

Appraiser Mark Peterson said the subject property is along North Alder Street, and zoned residential. He reviewed the comparable sales he had provided. He said there is an 85 foot setback from Wilson Creek and that the property in the setback is valued at 0, but the rest is buildable. He said they felt the \$4.38 per sq. ft is justified in light of the comparables. The Board asked for clarification on buildability of the lot. Appraiser Peterson said the land in the setback is unbuildable, but the rest of the property is buildable.

The Board determined that the Assessor's Office has adequately accounted for the setback on the property for Wilson Creek. The neighboring property sales with similar setback issues is evidence of the market value of the property. The Board of Equalization voted 3-0 uphold the Assessor's determination.

Dated this 20th day of April, (year) 2018


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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