

Order of the Kittitas County

Board of Equalization

Property Owner: Carl Nelson
Parcel Number(s): 062236
Assessment Year: 2018 Petition Number: BE-180001
Date(s) of Hearing: 11-27-18

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 type="checkbox"/> Land	\$	<u> 49,130 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$49,130 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 25,000 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$25,000 </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 November 27, 2018. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Carl Nelson.

Appellant Carl Nelson thanked the Board for their time, and said he understands that he has the burden of proof regarding his property value. He said the property was for sale in June 2017 and he offered \$15,000 for it, which was excepted, while the original price was \$25,000 and since it had been listed for sale to the public for six months with a multiple listing for that price, he suggested that \$45,000 is high for this case. Mr. Nelson said the property history did seem to be muddled with neighboring property, and doesn't have a clear sales history. He also said he had to do some weed work on the property, but it isn't easily developable at this time. He said after looking at comparable sales; and considering the price and time on the multiple listing, he's hoping to come to a compromise.

Appraiser Dana Glenn said the neighbors had acquired the property in 2016 and put it up for sale a year later. He discussed the sale, core value and value of additional acreages and comparable sales provided. He said that \$15,000 is out of the ordinary because of the price and said they looked to see if there was legal access, power, well, and if the land perks, all things they look at to add value. Mr. Glenn said they didn't see any reason why the price would be so low, or any major defect for the property. There was discussion on models used to value property and views.

The Board of Equalization determined that the property value be reduced to \$25,000 which was the asking price that this property was listed for in 2017. The Board wants to point out that the sold price could be used in consideration of the 2018 value. The Board of Equalization voted 3-0 to overrule the Assessor's determination.

Dated this 30th day of November , (year) 2018

 Ann Shaw

 Debbie Myers

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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