

Order of the Kittitas County
Board of Equalization

Property Owner: BNSF Railway Company c/o Locations, Locations, Locations LLC
Parcel Number(s): 22004
Assessment Year: 2018 Petition Number: BE-180136
Date(s) of Hearing: 12-4-18

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>41,900</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>\$41,900</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>29,925</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>\$29,925</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 December 4, 2018. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Appraiser Anthony Clayton, Appellants Shelly and Cliff Winfrey. Note: the BOE's decision was tabled until 12-17-18, with one member out injured, resulting in a 2 person vote.

Appellant Shelly Winfrey said they bought the towing property and they lease the BNSF property, which is just shy of 12,000 feet, zoned industrial, and she reviewed some of BNSF rules associated with the lease. She said they would like to purchase the property but BNSF doesn't want to sell it at this time. She discussed easement access with neighboring properties and comparable sales. Appellant Winfrey said at this time the property is of no value to them other than parking, because they can't lease it out, or sublease, and have no ownership benefits.

Jennifer Hoyt asked for clarification on the property location. There was discussion on the maps provided.

Appraiser Dana Glenn said this property is at the corner of Oaks and Railroad, it's level, and has access from two sides. He said they see vehicle parking on it probably from the business across the road. He reviewed exhibits and comparable sales in the area. He said the property is appraised for \$3.50 a sq. ft. due to good access, frontage, a high visible location, and it was compared to other sales in Cle Elum.

Appellant Winfrey said they don't agree with the easement and access; that they have a sidewalk on one side with no curb cut, so they only have one access, not two.

The Board determined that although the subject property's lease does not allow subleasing, the market value of the property should not be affected by that. However, the Board also notes that the property does not in fact have two road frontage accesses, owing to the curb on the west border. The Board voted to reduce the value of the property to \$2.50 per square foot for a total of \$29,925. The Board of Equalization voted 2-0 to overrule the Assessor's valuation.

Dated this _____ day of _____ December _____, (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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