

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

Property Owner:   Judith Kolde    
Parcel Number(s):   426835    
Assessment Year:   2018   Petition Number:   BE-180138    
Date(s) of Hearing:   3-14-19  

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>          362,500          </u>        |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>          568,770          </u>        |
| <input type="checkbox"/> Minerals                | \$ | <u>                                  </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                                  </u> |
| Total Value                                      | \$ | <u>          \$931,270          </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 March 14, 2019. Those present: Chair Jessica Hutchinson, Vice-Chair Ann Shaw, and Reta Hutchinson, Clerk Debbie Myers, Appraiser Dana Glenn, and Appellant Judith Kolde.

Appellant Judith Kolde said they bought the house in 1988 and now they are reading about proposals of draining Lake Kachess; she said she thought it was a lake, not a reservoir; and that everything she reads about this proposal says it is damaging to the environment, and not a good plan. Appellant Kolde said this proposal was killed at the legislature, then it reappeared added to the energy bill by Maria Cantwell. She said to get the amount of water they want they will have to go down 80 feet, and they will probably lose a lot of the trees around the lake. She said she believes its hard to determine the value of the property now due to the proposals; and that there is a lot of difference being on a lake vs on a stump, and compared it to Lake Kachelus. Ms. Kolde reviewed comparable properties in the area and stated the values have gone up with no improvements. She said in reading the final Environmental Impact Statement, they decided to go with the floating pumping plant, which could be possibly 154 days at a lower water level.

Appraiser Dana Glenn said Lake Kachess is a natural lake; they built the dam to raise it up to 160 feet; and have the right to draw down 60 feet for irrigation purposes. He said the next phase is to draw it down another 80 feet, and put in salmon runs. He said the lake and the property right around the lake is owned by the Bureau of Reclamation, so the cabin owners have a barrier around the lake they don't own. He stated if there is a WA declared drought they will be able to do another draw down for agriculture. Appraiser Glenn said there have been studies to speculate how this may affect the values and one appraiser came up with a 5% reduction, but at this time it's speculative. Appellant Kolde questioned whether the lake would ever be able to come back to previous levels. Assessor Glenn said it could take longer to come back due to the smaller area, but the issue at hand is the value today. He reviewed a sales report and graphs they had provided and said they are running at 88% of the median sales price which means values are going higher than the assessed values right now; and that their values need to come up to keep with the sales. He said they monitor the market values and adjust accordingly.

There was discussion on: the size of lakes; drawdowns; the shape of the lake; price per square foot; land values vs improvement values; homes vs cabins; perk systems; sloped lots and prime lots. Appraiser Glenn said they will draw down 60 feet at Lake Kachess, but they have to declare an emergency drought before they can draw down another 80 feet. Appellant Kolde said she understands it a little more since Appraiser Glenn explained it, but everyone's upset about the proposed changes to the lake.

According to the comparable sales in the neighborhood, the uncertainty surrounding the water reclamation project on Lake Kachess does not appear to have a current impact on market values at this time. The Board of Equalization voted 3-0 to sustain the Assessor's determination.

Dated this 4 day of April, (year) 2019

  
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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

**Distribution: • Assessor • Petitioner • BOE File**