

Order of the Kittitas County
Board of Equalization

Property Owner: Suzanne Stevens
Parcel Number(s): 923836
Assessment Year: 2019 Petition Number: BE190037
Date(s) of Hearing: 11-22-19

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>49,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>49,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>37,000</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 November 22, 2019. Those present: Vice Chair- Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellant Suzanne Stevens via telephone conference.

The Appellant stated that the property is on the market right now. There was an offer but it was withdrawn, second offer, also withdrawn due to the price. Potential buyers wouldn't pay 135,000 offered 100,000 for the two parcels. The price will drop to 119,000 in April. The Appellant referred to the private appraisal she had done that had a total of 94,000. This is close to the real time offer, 57,000 & 35,000 for the two parcels.

The Appraiser Dana Glenn asked if she was selling the property as 1 piece. The Appellant stated she was selling 10 acres, which is what the buyer is looking to buy. Not offering as two pieces, offering as one because there is no viable home site on the smaller parcel. The Appellant purchased the smaller parcel because of its access to water. There is not access to the smaller parcel except on the John Wayne Trail.

Appraiser Dana Glenn reviewed the private appraisal that was submitted. He stated there is always value with additional parcels. Sounds like compared to the offers on the property currently, that the valuation seems high. He recommended to not going lower than the appraised values suggested by owner's appraisal. Sales comparable, 65,000 good comp for 8.53 acre parcel.

The decision of the Board of Equalization is to reduce the appraised value to a fair market value with parcels that are dealing with the same access and utility challenges as the petitioner stated that this parcel is encumbered by. The Board has determined that the fair market value for this parcel is \$37,000. The Board voted 3-0 to overrule the Assessor's valuation.

Dated this 5th day of December, (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 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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