

Order of the Kittitas County
Board of Equalization

Property Owner: Hathaway, Glenda
Parcel Number(s): 736634
Assessment Year: 2019 Petition Number: Be-190077
Date(s) of Hearing: 1-7-2020

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>61,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>61,500</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>61,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>61,500</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 January 7th, 2020. Those present: Chair- Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch and Appraiser Anthony Clayton. The Appellant was not present.

Appraiser, Anthony Clayton, explained the maps provided to explain the parcels, easements, roads, and powerlines that effect the parcels. The Appraiser states all the parcels have a reduced rate for easement, access adjustments. Parcels for BE-190073 & BE-190074 are unbuildable and are valued as such. Parcels that are comparable are few and far between. 4 sales in 2017-2018 used as best comparables, the Appellant also mentioned these sales. Appellant states the comparables were too far away to compare, Appraiser states that with few sales, locations will vary. Appellant also states that comparable properties are not affected by power lines and easement access issues the same as hers, Appraiser points to comparable sales with similar issues. The parcels are in a zone that has water rights available, while the parcels are not utilizing the water rights as of now. The sales ratio model for the area is performing at 89%, which shows that the area is not being over-assessed.

The Board of Equalization has decided that looking closely at the comparable sales on Upper Peoh Point Road and Markovitch Road, the closest sales to the subject property with the most attributes in common with the subject property, the value per acre used by the Assessor's Office is justified. Although the property has been on the market for several months, the sales in the immediate area prove the potential for a successful sale. The Board voted 3-0 to uphold the Assessor's Value.

Dated this 15 day of January, (year) 2020

Jess Hutchinson
Chairperson's Signature

Taylor Crouch
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.

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

REV 64 0058 (5/25/2017)