

Order of the Kittitas County
Board of Equalization

Property Owner: Bull Road Development Inc.
Parcel Number(s): 298633
Assessment Year: 2020 Petition Number: BE-200008
Date(s) of Hearing: 1-13-21

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> 1,125,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 1,125,500 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 1,125,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 1,125,500 </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A virtual hearing was held January 13th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Steve Lathrop.

Appellant stated that he requested his time for rebuttal.

Appraiser Dana Glenn went through the map and exhibits. This parcel is located on Kittitas Hwy, and is 45 acres. Currently valued at \$25,000.00 per acre, as it is developmental land. In the Urban Growth Area (UGA), there are utilities in proximity and access to main roads, which makes it good for future development. Comparable sales provided are larger pieces of developmental land. Sales are at higher per/ acre price than the subject. Mr. Glenn noted that most comparables were sold in 2016. He stated that the sales support the assessed value.

Jessica Hutchinson asked if this parcel was split yet? No, one parcel.

Jen Hoyt asked if sewer service has gone down to Bull road yet? It is on Kittitas Hwy, not sure if it goes all the way to Bull.

Jen Hoyt asked what zone is this parcel? Kittitas County Residential Zone (KCRZ) in UGA.

Appellant Steve Lathrop stated that zoning was not contained in the Assessor's Answer. He stated that in the comparables there was no consideration to topography, land use restrictions, critical area, shorelands. He stated that using comparable properties, the assessor must use possible comparable properties. His parcel has uneven topography, steep slopes, an irrigation system that runs through, as well as a creek. Under UGA there are density requirements. He created an adjusted acreage for the usable acreage, then suggested \$900,400 as the fair value.

Dana Glenn stated that development land has standard practices for roads, green space, so they use the total land, not the usable land.

Steve Lathrop stated that roads are already accounted for. The argument is that the land he took out is restricted, unbuildable land.

Jessica Hutchinson asked why the Appellant thinks the Appraiser's evidence is unusable. The Appellant stated that Mr. Glenn did not specify why the comparable sales are comparable. This parcel was purchased in 2006.

Dana Glenn asked the Appellant why he thinks its lower value now than when purchased. Appellant stated the value has dropped since purchase.

The Board of Equalization has determined that the assessor's valuation be upheld. Even with the sale to the school district eliminated as an outlier, the price per acre placed on the subject is inline with the sales of comparable developable properties.

The Board looked at the unusable acreage stated by the petitioner. However, without being further in the development process the Board can not determine the specific amount of unusable acreage and would need more supporting documentation to use this as a factor of reducing the value. The Board voted 3-0 to uphold the valuation.

Dated this 4th day of February, (year) 2021


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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