

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

Property Owner:     Glenda Hathaway      
Parcel Number(s):     696634      
Assessment Year:     2020     Petition Number:     BE-200036      
Date(s) of Hearing:     1-5-21    

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>    16,780    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    16,780    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    16,780    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    16,780    </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 5th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk, Taylor Crouch, and Appraiser Anthony Clayton. The Appellant was not present.

Anthony Clayton, Appraiser reviewed the exhibits and showed the map of the subject properties, there are power lines that go through part of the parcels. There are also easements through the property. The Assessor's Office recognizes there are easements and power lines. He then provided comparable sales with easements and powerlines. Some parcels have irregular shapes to accommodate the power lines and easements. Sales justified the valuation. The properties have limited building sites, but there is water and water rights.

The Board of Equalization recognizes that properties with a power line easement present do some marketability challenges. However, the comparable sales provided by the Assessor's Office show that there is still a viable market for these properties. The Board voted 3-0 to sustain the Assessor's value.

Dated this     9<sup>th</sup>     day of     February    , (year)     2021    

    Jessica 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](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.

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