Order of the Kittitas County
Board of Equalization

Property Owner: Cindy McMeans
Parcel Number(s): 958172
Assessment Year: 2020 Petition Number: BE-200051
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

☒ Land	$	33,750
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	33,750

BOE True and Fair Value Determination

☒ Land	$	33,750
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	33,750

This decision is based on our finding that:

The issue before the Board is the assessed value of current use land.

A virtual hearing was held January 5th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk, Taylor Crouch, Appraiser Anthony Clayton, Appellant Cindy McMeans, and observer Lisa Lawrence.

Appellant Cindy McMeans stated that she used the highest comparable, 225/per acre when coming up her fair market value per acre for her property. She used the provided 15 county land comparable sales, with 20 acres or more,for her calculation. Some parcels were taken out of the red zone, and put into the green zone. Sha states that range land should be taxed like the adjacent parcels, not like pasture or irrigated land. The Appellant is not appealing buildings or improvement values. Some parcels adjoin a separate parcel, but have different assessments per acre. Her neighbor has a lower valuation. She states she has landlocked parcels, landlocked, her ownership does not mean they are not landlocked, if she were to sell there would need to be easements in place for those parcels. Some parcels have easements with power lines running through them. Not all the parcels have the same terrain, some have rough land, not buildable, too steep. Water for the property comes from the creek, caribou creek runs dry mid-spring early summer.

Appraiser Anthony Clayton asked how many irrigated acres there are. Ms. McMeans was not sure off the top of her head. Mr. Clayton stated that this property can irrigate after the creek runs dry because of the well. He reviewed exhibit 7, the lowest price per acre was 563/acre. Mr. Clayton asked her to prove why her land should be lower. Comparables sold for much more. Comparable 53, the sale price really comes out to $3,000/per acre. The Assessor's model was built to show the average price per acre. Mr. Clayton said her land is irrigated and she can't compare to non-irrigated. His sales supported the assessed value for range land. Mr. Clayton went through the water rights attributed to her parcels. She owns more irrigated land, than the comparables provided.

Jessica Hutchinson asked if the pump house was located on the parcel being appealed? Mr. Clayton stated it was on parcel 213135 which is not appealed. The improvements are for the septic/well.

The Board of Equalization voted 3-0 to sustain the Assessor's value. The Board has determined that the Assessor's office has adequately accounted for the unique characteristics of the property and there is not enough evidence to suggest a lower value.

Dated this 9th 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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REV 64 0058 (5/25/2017)