

Order of the Kittitas County
Board of Equalization

Property Owner: Rodger Clerf
Parcel Number(s): 838136
Assessment Year: 2020 Petition Number: BE-200074
Date(s) of Hearing: 1-21-21

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>1,090</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,870</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>3,960</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>1,090</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>568</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,658</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 21st, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Jeniffer Hoyt, Clerk, Taylor Crouch, Appraiser Dana Glenn, and Appellant Rodger Clerf.

The Appellant stated this is a small building located in Thrall that used to be a fire station, it was built in 1951. He took ownership in the late 70's early 80's when the Milwaukee railroad went bankrupt. The Railroad, loaded the lease on to Mr. Clerf, there is no use for the building for Mr. Clerf. He is willing to sell the property. It is a concrete block structure with a wooden roof. It has not been used in 30 years, the ceiling has long since collapsed. There is no use for the building. Building has been broken into and has been ransacked, no money has gone back into the building. In the fall of 2019 was the first time the building was assessed for any value. The Appellant has tried to demolish it. He believes the assessment of the building is very wrong, it would need a lot of work to make it a usable building.

Dana Glenn, Appraiser reviewed Exhibit 2 Assessor's response, aerial image of the subject on Canyon road, by Tjossom. Bottom map shows parcels on the railroad tracks. Railroad leases built storage buildings. He presented 5 different comparable leases. Subject property is a 20x28 concrete shop fallen into disrepair. Applied depreciation up to 80% for salvage value using Marshall and Swift cost. Valued as a utility building. He explained the Depreciation of commercial properties, the structure is still standing, so there is something to build off. Valued at 5 dollars a foot.

Jessica Hutchinson asked why no value, then a value. Dana Glenn looked at history- there was confusion on this parcel on who owned what, matching leases to buildings. Took some research to correct the valuation, correct as of now.

The Board of Equalization has determined that the improvement value of this parcel be reduced to a minimal value of \$568.00. This structure does not have a roof to keep contents dry, is not connected to water, sewer, or electricity and is really more of a liability than an asset to the parcel. The Board voted 3-0 to reduce the value.

Dated this 9th day of February, (year) 2021

Ann Shaw
Chairperson's Signature

Jay Conch
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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