

Order of the Kittitas County
Board of Equalization

Property Owner: Salvadalena Revocable Living Trust
Parcel Number(s): 20400
Assessment Year: 2021 Petition Number: BE-210003
Date(s) of Hearing: 9-23-21

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>140,000</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>296,570</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>436,570</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>140,000</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>296,570</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>436,570</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 September 23rd, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Joel Ihrke, and Appellant Russell Salvadalena.

Appellant Russell Salvadalena stated that there was an increase in the market value of the land, he was ok with the improvement value. The land value increased 60% in a year, he does not think that the value of land increased that much in a year. Smaller plots are generally higher in value at price per acre, and larger plots are at a lower price per acre. Hard to compare 3-acre parcels, must compare with other 3-acres parcels to make the assessment appropriate. The structure is a 2 bedroom barn. Location of the comparables, some are located in more established neighborhoods like the Meadows. The subject is right next to the airport, there is lots of air traffic, which may impact the future sale of the property.

Appraiser Joel Ihrke stated that the land sales used were in the land sales study for this area. The subject is located pretty close to town, off of Look Rd. and Sanders, the proximity to the City makes the subject more desirable. The subject price per acre is lower than other lands in the sales study. The land was bought in 2019 for higher than the assessed value.

The Board of Equalization has determined that the sales of 3-5 acre lots in the subject's market area support the Assessor's value. The Board voted 3-0 to uphold the value.

Dated this 1ST day of October, (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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